

THE
BENGAL ALMANAC.
FOR THE YEAR
1826.

Memoranda
FOR THE
COMMENCEMENT OF THE YEAR.

JANUARY 1826.

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JANUARY XXXI DAYS.

PHASES OF THE MOON.		D.	H.	M.
☾	Last Quarter.....	1	6	16 Evening.
●	New Moon.....	8	3	33 Afternoon.
☾	First Quarter.....	16	10	32 Morning.
○	Full Moon.....	24	5	56 Morning.
☾	Last Quarter.....	31	2	3 Morning.
☉	Enters, ♈ Aquarius,.....	20	6	5 Evening

MON.	D.	ENGL.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS.		D'S AGE.	HIGH WAT.	
				H. M.	H. M.	H. M.	H. M.		MOR.	EVEN
POUS 1232.	19 A.	1	1st Sunday after Christmas	6 41	5 19	23	8 47	9 11		
	20 Mon	2	[Circumcision, Union of	.....	.....	21	9 41	10 5		
	21 Tues	3	..... [Ireland, 1801	.....	.....	25	10 37	11 1		
	22 Wed	4	..... [E. Indies, 1783	.....	.....	26	11 35	11 59		
	23 Thur	5	Capture of Onore, in the	.....	.....	27	— 34	— 58		
	24 Fri.	6	Epiphany. Pondicherry tak	6 40	5 20	28	1 32	1 56		
	25 Sat.	7	..... [en 1761	.....	.....	29	2 —	2 24		
	26 A.	8	1st Sun after Eph Luc Ld	.....	.....	1	2 28	2 52		
	27 Mon	9	.. [Rodney def S. F. 1780	6 39	5 21	2	3 20	3 44		
	28 Tues	10	Cape of Good Hope Cap-	.....	.....	3	4 8	4 32		
MAUGH 1232.	29 Wed	11	..... [tured, 1806	.....	.....	4	4 54	5 18		
	30 Thur	12	.....	.....	.....	5	5 38	6 2		
	1 Fri.	13	..... [1776	6 38	5 22	6	6 20	6 41		
	2 Sat.	14	[Duke of Gloucester born	.....	.....	7	7 1	7 25		
	3 A.	15	2d Sunday After Epiphany	6 37	5 23	8	7 44	8 8		
	4 Mon	16	Ld. Rodney's Vic. over the	.....	.....	9	8 27	8 51		
	5 Tues	17	.. [S F. 1780. Bat. of Cor	.....	.....	10	9 12	9 36		
	6 Wed	18	Paisa..... [1809	6 36	5 24	11	10 —	10 24		
	7 Thur	19	Capture of Ciudad Rodri-	.....	.....	12	10 49	11 13		
	8 Fri.	20	Fabian..... [go, 1812	.....	.....	13	11 41	— 5		
	9 Sat.	21	Agnes.....	.....	.....	14	— 34	— 58		
	10 A.	22	Septuagesima Sunday Vin.	.....	.....	15	1 27	1 51		
	11 Mon	23	.....	6 35	5 25	16	2 20	2 44		
	12 Tues	24	.....	.....	.....	17	3 12	3 36		
	13 Wed	25	Conversion of St. Paul ..	6 34	5 26	18	4 2	4 26		
	14 Thur	26	.....	.....	.....	19	4 53	5 17		
	15 Fri.	27	Duke of Sussex born 1773	6 33	5 27	20	5 44	6 8		
	16 Sat.	28	..... [1820	.....	.....	21	6 35	6 59		
	17 A.	29	Sexa. Sun. K. G. IV. Acc.	6 32	5 28	22	7 28	7 52		
	18 Mon	30	K. Chas. I. Martyr, 1649	.....	.....	23	8 23	8 47		
	19 Tues	31	K. Geo. IV. procl. 1820	6 31	5 29	24	9 20	9 44		

FEBRUARY XXVIII DAYS.

PHASES OF THE MOON.

D. H. M.

●	New Moon.....	7	6 16 Morning.
☾	First Quarter	15	8 5 Morning.
○	Full Moon	22	6 19 Evening.
⊙	Enters ♋ Pisces	19	8 50 Morning.

HIND		ENGL.		OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES.		SUN SETS.		D'S AGE.	HIGH WAT.	
MON.	DS. MO.	DS. W.	DS. MO.		H.M.	H.M.	D.	H. M.		H. M.	
										MOR.	EVEN
MAUGH 1232.	20	Wed	1	.....	[Cap. of M. V. 1807	6 30	5 30	25	10 18	10 42
	21	Thur	2		Purification of B. V. Mary	.....	.....	26	11 15	11 39
	22	Fri.	3		Blas.....	6 29	5 31	27	— 10	— 34	
	23	Sat.	4			.....	.....	28	1 3	1 27
	24	A.	5		Quinquagesima Sun. Agatha	6 28	5 32	29	1 53	2 17	
	25	Mon	6		Pippoos I. & B. att. & car	.....	.....	30	2 17	2 41
	26	Tues	7		Shrove Tuesday [L. C. 1792	6 27	5 33	1	2 40	3 4	
	27	Wed	8		Ash Wednesday	6 26	5 34	2	3 25	3 49	
	28	Thur	9			.....	.....	3	4 9	4 33
	29	Fri.	10			6 25	5 35	4	4 51	5 15	
FALGOON 1232.	1	Sat.	11			6 24	5 36	5	5 14	5 38	
	2	1.	12		1st Sunday in Lent.	.....	.....	6	6 16	6 40
	3	Mon	13		... [over the S. V. 1797	6 23	5 37	7	7 1	7 25	
	4	Tues	14		Valentine Ld St. Vin. Vic	.....	.....	8	7 48	8 12
	5	Wed	15			.....	.....	9	8 36	9 —
	6	Thur	16			6 21	5 39	10	9 26	9 50	
	7	Fri.	17			.....	.....	11	10 18	10 42
	8	Sat.	18			6 20	5 40	12	11 11	11 35	
	9	A.	19		2d Sunday in Lent	6 19	5 41	13	— 4	— 28	
	10	Mon	20			.....	.....	14	— 57	1 21
	11	Tues	21			6 18	5 42	15	1 49	2 13	
	12	Wed	22			.....	.....	16	2 42	3 6
	13	Thur	23			[oridge born 1774	6 17	5 43	17	3 34	3 58
	14	Fri.	24			St. Mathias Duke of Cam	18	4 28	4 52
	15	Sat.	25		[Orthies. 1814	6 16	5 44	19	5 22	5 46
	16	A.	26			3d Sunday in Lent Batt. of	6 15	5 45	20	6 19	6 43
	17	Mon	27				6 14	5 46	21	7 16	7 40
	18	Tues	28				22	8 15	8 39

FEBRUARY 1826.

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MARCH XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.
☾ Last Quarter.....	1	10	25 Morning.
● New Moon	8	10	24 Night.
☾ First Quarter.....	17	3	24 Morning.
○ Full Moon.....	24	4	36 Morning.
☾ Last Quarter.....	30	7	57 Evening.
☉ Enters, ♈ Aries.....	21	9	5 Morning.

MON.	HIND	ENGL.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES	SUN SETS.	D'S AGE	HIGH WAT.	
							MOR.	EVEN
DS. M.	DS. W.	DS. N.		H. M.	H. M.	D.	H. M.	H. M.
19 Wed	1	David.....	6 13 5 47 23	9 12	9 36			
20 Thur	2	Chad.....	6 12 5 48 24	10 8	10 32			
21 Fri.	3	.....[1811.	.....	25 11	11 25			
22 Sat.	4	[Lent. Sun Bat. of Bar.	6 11 5 49 26	11 51	— 15			
23 A.	5	5th Sunday in Lent. Mid	6 10 5 50 27	— 39	1 3			
24 Mon	6	.....	6 9 5 51 28	1 24	1 46			
25 Tues	7	Perpetua.....	.....	29 2	2 32			
26 Wed	8	.....	.....	30 2	2 54			
27 Thur	9	.....	6 8 5 52 1	2 51	3 15			
28 Fri.	10	.....	6 7 5 53 2	3 34	3 58			
29 Sat.	11	.....[gory Martyr	.....	3 4	4 41			
30 A.	12	5th Sunday in Lent. Gre	6 6 5 54 4	5 1	5 25			
1 Mon	13	Planet Georgium Sidus	6 5 5 55 5	5 47	6 11			
2 Tues	14	..... [covered 17-1	6 4 5 56 6	6 35	6 59			
3 Wed	15	.....	6 3 5 57 7	7 21	7 48			
4 Thur	16	.....	.....	8 8	8 38			
5 Fri.	17	St. Patrick..... [Saxons.	.....	9 9	9 29			
6 Sat.	18	Edward, King of the West	6 2 5 58 10	9 57	10 21			
7 A.	19	6th Sunday in Lent. Palm	.....	11 10	11 12			
8 Mon	20	.....[Sunday.	6 — 6 — 12	11 41	— 5			
9 Tues	21	Benedict Bat o. Alex 1801	.....	13 —	33 — 57			
10 Wed	22	.....	5 59 6 1 14	1 26	1 50			
11 Thur	23	.....[Chandernagore 1757	5 58 6 2 15	2 20	2 44			
12 Fri.	24	Good Friday. Capture of	.....	16 3	3 39			
13 Sat.	25	Annon. of the B V. Mary	5 57 6 3 17	4 13	4 37			
14 A.	26	Easter Day [by G.H 1799	.....	18 5	5 37			
15 Mon	27	Easter Monday Def. of Tip.	5 56 6 4 19	6 13	6 37			
16 Tues	28	Easter Tuesday	5 55 6 5 20	7 12	7 36			
17 Wed	29	.....	5 54 6 6 21	8 11	8 35			
18 Thur	30	Capitulat. of Paris 1814..	5 53 6 7 22	9 5	9 29			
19 Fri.	31	.....	.....	23 9	9 21			

APRIL XXX DAYS.

PHASES OF THE MOON.		D.	H.	M.
●	New Moon	7	3	20 Afternoon.
☾	First Quarter.....	15	6	32 Evening.
○	Full Moon	22	1	20 Afternoon.
☾	Last Quarter	29	6	57 Morning.
○	Enters 8 Taurus.....	20	9	37 Night.

HIND	MON.	CHOITRO 1232.	ENGL.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES	SUN SETS.	D'S AGE	HIGH WAT.			
								MOR.		EVEN	
								H. M.	H. M.	H. M.	H. M.
		20	Sat.	1..... [Sunday	5 52	6 8	24	10 45	11 9		
		21	A.	2 1st Sunday after Trinity low	5 51	6 9	25	11 30	11 54		
		22	Mon	3 Richo. Bishop of Chr Bu.	.....	.....	26	— 14	— 38		
		23	Tues	4 St. Ambrose [deposed 1814	5 50	6 10	7	— 57	1 21		
		24	Wed	5 .....	.....	.....	8	1 40	2 4		
		25	Thur	6	5 49	6 11	20	2 23	2 47		
		26	Fri.	7 Fort of Badajoz surrender.	5 48	6 12	30	2 4	3 9		
		27	Sat.	8 .....	.....	.....	1	3 7	3 31		
		28	A.	9 2d Sunday after Easter .	5 47	6 13	2	3 52	4 16		
		29	Mon	10 Battle of Thionouse 1814.	5 46	6 14	3	4 39	5 3		
		30	Tues	11 Abdication of Napoleon '14	5 46	6 14	4	5 27	5 51		
		1	Wed	12 Lord Rodney's Victory over	.....	.....	5	6 16	6 40		
		2	Thur	13 .. [Count de Grasse, 1782	5 45	6 15	6	7 6	7 30		
		3	Fri	14	5 44	6 16	7	7 57	8 21		
		4	Sat.	15	5 43	6 17	8	8 47	9 11		
		5	A.	16 3d Sunday after Easter ..	.....	.....	9	9 37	10 1		
		6	Mon	17	5 42	6 18	10	10 27	10 51		
		7	Tues	18	5 41	6 19	11	11 18	11 42		
		8	Wed	19 Alphege	5 40	6 20	12	— 10	— 34		
		9	Thur	20	5 39	6 21	13	1 5	1 29		
		10	Fri.	21 .....	.....	.....	14	2 2	2 26		
		11	Sat.	22 [George K. Geo. IV b. d	.....	.....	15	3 2	3 26		
		12	A.	23 4th Sunday after Easter St	5 38	6 22	16	4 3	4 27		
		13	Mon	24 .. [Easter born, 1776	5 37	6 23	17	5 6	5 30		
		14	Tues	25 St. Mark Duchess of Glou	.....	.....	18	6 7	6 31		
		15	Wed	26	5 36	6 24	19	7 4	7 28		
		16	Thur	27 .....	.....	.....	20	7 58	8 22		
		17	Fri.	28	5 35	6 25	21	8 48	9 12		
		18	Sat.	29 .. [Rogation Sunday	5 34	6 26	22	9 36	10 —		
		19	A.	30 5th Sunday after Easter	23	10 19	10 43		

APRIL 1826.

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MAY XXXI DAYS.

PHASES OF THE MOON.				D.	H.	M.
●	New Moon	7	8	10	Morning.
☾	First Quarter	15	6	6	Morning.
○	Fall Moon	.....	21	9	10	Night.
☾	1. st Quarter	.....	28	7	40	Evening
☉	Enters H. Gemini.	.....	21	10	2	Night.

HIND	ENGL.			OBSERVATIONS AND REMARKABLE DAYS.	SUN RISE		SUN SETS	D'S AGE	HIGH WAT.	
	MON.	DS. MO.	DS. W.		DS. M.	MOR.			EVEN	
BOISHAUN 1233.	20	Mon	1	St. Philip and St. James	5 31	6 26	24	11 2	11 26	
	21	Tues	2	[Abo. of the S. T. 1807	5 33	6 27	25	11 45	— 9	
	22	Wed	3	Invention of the Cross	.....	.....	26	— 27	— 51
	23	Thur	4	Ascen. & Holy Thursday	5 32	6 28	27	1	1 24	
	24	Fri	5	N. B. died at St. H. 1821	.....	.....	28	1 55	2 19
	25	Sat.	6	St. John the Evangelist	5 31	6 29	29	2 18	2 42	
	26	1.	7	Sunday after Ascen. Day..	.....	.....	1	2 11	3 5
	27	Mon	8	.....	5 30	6 30	2	3 29	3 53
	28	Tues	9	.....	.....	.....	3	4 18	4 42
	29	Wed	10	.....	5 29	6 31	4	5 7	5 31
	30	Thur	11	.....	5 28	6 32	5	5 57	6 21
	31	Fri	12	.....	.....	.....	6	6 46	7 10
	1	Sat.	13	.....	5 27	6 33	7	7 35	7 59
	2	1.	14	Whit Sunday.. [at S. 1791	.....	.....	8	8 24	8 48
	3	Mon	15	Whit Monday. 1st Battle	5 26	6 34	9	9 12	9 36	
	4	Tues	16	Whit Tuesday. Battle of	.....	.....	10	10 2	10 26
	5	Wed	17	..... [Albuhera 1811	5 25	6 35	11	11 3	11 17
	6	Thur	18	.....	.....	.....	12	11 47	— 11
	7	Fri	19	Dunstan	5 24	6 36	13	— 41	1 8	
8	Sat.	20	.....	.....	.....	14	1 41	2 8	
9	1.	21	Trinity Sunday [1770	.....	.....	15	2 47	3 11	
10	Mon	22	Princeps of Homburg born	.....	.....	16	3 19	4 13	
11	Tues	23	.....	5 23	6 37	17	4 50	5 14	
12	Wed	24	.....	.....	.....	18	5 48	6 12	
13	Thur	25	..... [of Canterbury	.....	.....	19	6 41	7 5	
14	Fri	26	Augustine 1st Archbishop	.....	.....	20	7 30	7 54	
15	Sat.	27	Venerable Bede	5 22	6 38	21	8 16	8 40		
16	1.	28	1st Sunday after Trinity..	.....	.....	22	9 —	9 21	
17	Mon	29	K. Char. 2d restored 1660	.....	.....	23	9 43	10 7	
18	Tues	30	General Peace Signed at	.....	.....	24	10 25	10 49	
19	Wed	31	..... [Paris 1814	5 21	6 39	25	11 7	11 31	
JOIST 1233.										

JOIST 1233.

JUNE XXX DAYS.

PHASES OF THE MOON.

	D	H.	M.
● New Moon.....	5	11	48 Night.
☾ First Quarter.....	13	1	48 Afternoon.
○ Full Moon.....	20	4	48 Morning.
☾ Last Quarter.....	27	10	19 Morning.
☉ Enters ♋ Cancer.....	22	6	38 Morning.

HIND	ENGL.			OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES		SUN SETS		D'S AGE.	HIGH WAT.	
	MON.	DS. MO.	DS. W.		DS. MO.	H. M.	H. M.	D		H. M.	H. M.
JOIST 1233.	20	Thur	1	Nicomede Id. Howe's Vic	5	21	6	39	26	11 51	— 15
	21	Fri.	2	[over the Fl. Fleet 1791	.....	.....	.....	.....	27	— 37	1 1
	22	Sat.	3	.....	.....	.....	.....	.....	28	1 24	1 13
	23	1	4	2d Sunday after Trinity	.....	.....	.....	.....	29	— 32	2 36
	24	Mon	5	Montface Duke of Cumber	5	20	6	40	30	2 36	3 1
	25	Tues	6	..... and born 1771	.....	.....	.....	.....	31	3 2	3 26
	26	Wed	7	.....	.....	.....	.....	.....	2	3 52	4 16
	27	Thur	8	.....	.....	.....	.....	.....	3	4 42	5 6
	28	Fri	9	.....	5	19	6	41	4	5 30	5 54
	29	Sat.	0	..... [Barnabas	.....	.....	.....	.....	5	6 18	6 42
AUSSAUR 1233.	30	A.	11	3d Sunday after Trinity, St	.....	.....	.....	.....	6	7 6	7 30
	31	Mon	12	.....	.....	.....	.....	.....	7	7 51	8 18
	32	Tues	13	.....	.....	.....	.....	.....	8	8 43	9 7
	1	Wed	14	.....	.....	.....	.....	.....	9	9 33	9 57
	2	Thur	15	.....	.....	.....	.....	.....	10	10 27	10 51
	3	Fri.	16	.....	.....	.....	.....	.....	11	11 23	11 47
	4	Sat.	17	St Alban [Waterloo 1815	.....	.....	.....	.....	12	— 23	— 47
	5	A.	18	4th Sun. after Trin. Bat. of	.....	.....	.....	.....	13	1 25	1 49
	6	Mon	19	Magna Charta signed 1215	.....	.....	.....	.....	14	2 27	2 51
	7	Tues	20	Trans of Edw. K. of Wes	5	18	6	42	15	3 26	3 50
	8	Wed	21	Vic. at Vittoria '13 [Saxon	.....	.....	.....	.....	16	4 23	4 47
	9	Thur	22	.....	.....	.....	.....	.....	17	5 15	5 39
	10	Fri.	23	Battle of Plassy 1757.....	.....	.....	.....	.....	18	6 4	6 28
	11	Sat.	24	Nativity of St. John Bapt	.....	.....	.....	.....	19	6 49	7 13
	12	A.	25	5th Sunday after Trinity	.....	.....	.....	.....	20	7 33	7 57
	13	Mon	26	.....	.....	.....	.....	.....	21	8 16	8 40
	14	Tues	27	..... [1806	.....	.....	.....	.....	22	8 59	9 23
15	Wed	28	Capture of Buenos Ayres	23	9 42	10 6	
16	Thur	29	St. Peter	24	10 27	10 51	
17	Fri.	30	25	11 13	11 37	

JUNE 1826.

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JULY XXVI DAYS.

PHASES OF THE MOON.

D. H. M.

☾ New Moon,	5	1 30	Afternoon.
☾ First Quarter,	12	7 18	Evening.
☾ Full Moon,	19	1 6	Afternoon.
☾ Last Quarter,	27	2 57	Morning.
☾ Enters ♋ Lion,	23	5 29	Evening.

MON.	HIND		ENGL		OBSERVATIONS AND REMARKABLE DAYS	SUN RISES		SUN SETS		D. AGE	HIGH WAT.	
	DS	MO	DS	MO		H. M.	H. M.	H. M.	H. M.			
AUSSAUR 1233.	15	Sat	1		Position of the B. V. Vary	5 19	6 41	20	— 2	— 26		
	16	A.	2		6th Sunday after Trinity, Vi	.....	.....	21	— 51	1 15		
	17	Mon	3		.....	.....	.....	22	1 11	2 5		
	18	Tues	4		Formation of St. Martin	.....	.....	23	2 6	2 50		
	19	Wed	5		.....	.....	.....	24	2 32	2 56		
	20	Thurs	6		.....	.....	.....	25	3 22	3 16		
	21	Fri	7		.....	.....	.....	26	4 11	4 35		
	22	Sat	8		.....	.....	.....	27	5 59	5 23		
	23	A.	9		7th Sunday after Trinity.	.....	.....	28	5 17	6 11		
	24	Mon	10		.....	.....	.....	29	6 36	7 30		
SHRABON 1233.	25	Tues	11		.....	.....	.....	30	7 21	7 18		
	26	Wed	12		.....	.....	.....	31	8 16	8 40		
	27	Thurs	13		.....	.....	.....	1	9 10	9 31		
	28	Fri	14		.....	.....	.....	2	10 7	10 31		
	29	Sat	15		Swidun	5 22	6 38	3	11 6	11 30		
	30	A.	16		8th Sunday after Trinity.	.....	.....	4	— 6	30		
	31	Mon	17		.....	.....	.....	5	1 6	1 30		
	1	Tues	18		.....	.....	.....	6	2 4	2 29		
	2	Wed	19		K. Geo 4th crowned, 1821	.....	.....	7	2 58	3 22		
	3	Thurs	20		Margaret	.....	.....	8	3 19	4 13		
	4	Fri	21		.....	.....	.....	9	4 37	5 1		
	5	Sat	22		Agdalen	5 24	6 36	10	5 23	5 47		
	6	A.	23		9th Sunday after Trinity.	.....	.....	11	6 7	6 31		
	7	Mon	24		.....	.....	.....	12	6 50	7 14		
	8	Tues	25		St. James	.....	.....	13	7 34	7 58		
	9	Wed	26		St. Anne	5 25	6 35	14	8 19	8 43		
	10	Thurs	27		.....	.....	.....	15	9 5	9 29		
	11	Fri	28		.....	5 26	6 34	16	9 52	10 16		
	12	Sat	29		.....	.....	.....	17	10 41	11 5		
	13	A.	30		10th Sunday after Trinity.	5 27	6 33	18	11 31	11 55		
	14	Mon	31		.....	.....	.....	19	— 22	— 46		

AUGUST XXXI DAYS.

PHASES OF THE MOON.

D. H. M.

●	New Moon,	4	1	15	Morning.
☾	First Quarter,	11	0	8	Morning.
☾	Full Moon,	17	11	8	Night.
☾	Last Quarter,	25	9	3	Night.
☉	Enters the Virgin	23	11	56	Night

MIND	MON.	ENGL.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES.	SUN SETS.	D'S AGE	HIGH WAT.	
							MOR	EVEN
DS. MO	DS. W.	DS. NO	H. M.	H. M.	D.	H. M.	H. M.	
18	Tues	1	Lammas Day.....	5 28	6 32	27	1 13	1 37
19	Wed	2	.....	5 28	6 32	28	2 3	2 27
20	Thur	3	.....	5 29	6 31	29	2 28	2 52
21	Fri.	4	.....	5 29	6 31	30	1 2 53	3 17
22	Sat.	5	.....[Transfig. of our Lord	5 30	6 30	2	3 12	1 6
23	S.	6	11th Sunday after Trinity.	5 31	6 29	3	4 32	1 56
24	Mon	7	Name of Jesus.....	5 31	6 29	4	5 22	5 46
25	Tues	8	.....	5 32	6 28	5	6 13	6 37
26	Wed	9	.....	5 32	6 28	6	7 6	7 30
27	Thur	10	St. Lawrence.....	5 33	6 27	7	8 2	8 26
28	Fri.	11	.....	5 34	6 26	8	9	9 24
29	Sat.	12	K. Geo IV. born 1762.....	5 34	6 26	9	9 58	10 22
30	S.	13	12th Sunday after Trinity	5 35	6 25	10	10 56	11 20
31	Mon	14	.....	5 35	6 25	11	11 54	— 18
32	Tues	15	.....	5 36	6 24	12	49	1 13
1	Wed	16	Duke of York born 1763	5 36	6 23	13	1 41	2 5
2	Thur	17	.....	5 37	6 23	14	2 30	2 51
3	Fri.	18	.....	5 37	6 23	15	3 17	3 41
4	Sat.	19	.....	5 38	6 22	16	4 3	4 27
5	S.	20	13th Sunday after Trinity	5 39	6 21	17	4 17	5 11
6	Mon	21	Duke of Clarence born 1765	5 39	6 21	18	5 32	5 56
7	Tues	22	.....	5 40	6 20	19	6 16	6 40
8	Wed	23	.....	5 40	6 20	20	7 2	7 26
9	Thur	24	St. Bartholomew.....	5 41	6 19	21	7 49	8 13
10	Fr.	25	.....	5 42	6 18	22	8 37	9 1
11	Sat.	26	.....	5 43	6 17	23	9 27	9 51
12	S.	27	14th Sunday after Trinity	5 44	6 16	24	10 17	10 41
13	Mon	28	St. August ne	5 45	6 15	25	11 8	11 32
14	Tues	29	St. John the Bapt beheaded	5 45	6 15	26	11 58	— 22
15	Wed	30	5 46	6 14	27	— 49	1 13
16	Thur	31	5 46	6 14	28	1 39	2 3

AUGUST 1826.

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SEPTEMBER 1826.

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SEPTEMBER XXX DAYS.

PHASES OF THE MOON.

	D.	H.	M.
● New Moon,.....	2	11	36 Forenoon.
☾ First Quarter,.....	9	5	39 Morning.
☾ Full Moon,.....	16	11	51 Forenoon.
☾ Last Quarter,.....	24	3	26 Afternoon.
☾ Enters ♌ Libra,.....	23	8	34 Night

MON	HIND	MO	ENGL	DS. NO.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES			SUN SET.			D'S AGE			HIGH WAT.	
						H. M.			H. M.			D.			MOR. EVEN.	
		17	Fri.	1	Giles.....	5	46	6	14	29	2	4	2	2	2	2
		18	Sat	2	London burnt 1666 O. S.	5	47	6	13	1	2	30	2	54	2	54
		19	1.	3	15th Sunday after Trinity	5	48	6	12	2	3	21	3	45	3	45
		20	Mon	4	.....	5	48	6	12	3	4	13	4	37	4	37
		21	Tues	5	.....	5	49	6	11	4	5	8	5	32	5	32
		22	Wed	6	.....	5	49	6	11	5	6	4	6	28	6	28
		23	Thur	7	.....	5	50	6	10	6	7	2	7	26	7	26
		24	Fri	8	Nativity of the B. V. Mary	5	5	6	9	7	8	1	8	25	8	25
		25	Sat.	9	.....	5	52	6	8	8	8	59	9	23	9	23
		26	1.	10	16th Sunday after Trinity	5	52	6	8	9	9	57	10	21	10	21
		27	Mon	11	.....	5	53	6	7	10	10	51	11	15	11	15
		28	Tues	12	.....	5	54	6	7	11	1	43	—	7	—	7
		29	Wed	13	.....	5	54	6	6	12	—	33	—	57	—	57
		30	Thur	14	Holy Cross.....	5	5	6	5	13	1	20	1	44	1	44
		31	Fri.	15	.....	5	56	6	4	14	2	5	2	29	2	29
		1	Sat.	16	.....[Lambert	5	57	6	3	15	2	50	3	14	3	14
		2	A.	17	17th Sunday after Trinity	5	58	6	2	16	3	35	3	59	3	59
		3	Mon	18	.....	5	58	6	2	17	4	20	4	44	4	44
		4	Tues	19	.....	5	59	6	1	18	5	5	5	29	5	29
		5	Wed	20	.....	5	59	6	1	19	5	52	6	16	6	16
		6	Thur	21	St. Matthew.....	6	..	6	..	20	6	39	7	3	7	3
		7	Fri.	22	.....	6	..	6	..	21	7	28	7	52	7	52
		8	Sat.	23	.....	6	..	6	..	22	8	17	8	41	8	41
		9	A.	24	18th Sunday after Trinity	6	1	5	59	23	9	7	9	31	9	31
		10	Mon	25	.....	6	2	5	58	24	9	56	10	20	10	20
		11	Tues	26	St. Cyprian.....	6	2	5	58	25	10	46	11	10	11	10
		12	Wed	27	.....	6	3	5	57	26	1	36	—	—	—	—
		13	Thur	28	.....[766	6	3	5	57	27	—	26	—	50	—	50
		14	Fri	29	St. Michael Q. of Wilt. b.	6	..	..	..	28	1	17	1	41	1	41
		15	Sat.	30	St. Jerome.....	6	4	5	56	29	2	9	2	33	2	33

OCTOBER XXXI DAYS

PHASES OF THE MOON.

	D.	H.	M.
● New Moon,.....	1	9	23 Night.
☾ First Quarter,.....	8	1	4 Afternoon.
○ Full Moon,.....	16	3	40 Morning.
☾ Last Quarter,.....	24	8	41 Ditto.
● New Moon,.....	31	7	16 Ditto
☾ Enters, in Acre,.....	24	4	42 Ditto.

MIND	MON.	DS	MO	PAGE	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISE	SUN SETS	D	AGE	HIGH		WAT.	
										MOR		EVEN	
						H. M.	H. M.	D	H. M.	H. M.	H. M.	H. M.	H. M.
		16	A	1	19th Sunday after Trinity	6 5	5 53	30	2 37	3 1			
		17	Mon	2	.....[Remigius	6 6	5 54	1	3 5	3 29			
		18	Tues	3	.....	6 7	5 53	2	4 2	4 26			
		19	Wed	4	.....	.....	.....	3	5 2	5 26			
		20	Thur	5	.....	.....	.....	4	6 2	6 26			
		21	Fri.	6	Faith.....	.....	.....	5	7 2	7 26			
		22	Sat.	7	.....	6 9	5 54	6	8 1	8 25			
		23	1.	8	20th Sunday after Trinity	6 10	5 50	7	8 57	9 21			
		24	Mon	9	St Denys.....	6 11	5 49	8	9 49	10 13			
		25	Tues	10	.....	.....	.....	9	10 39	11 3			
		26	Wed	11	.....	6 12	5 48	10	11 26	11 50			
		27	Thur	2	.....ward the Confessor	.....	.....	11	— 11	— 35			
		28	Fri.	13	Translation of King Ed	6 13	5 47	12	— 55	1 19			
		29	Sat.	4	.....	.....	.....	13	1 39	2 3			
		30	1	15	21st Sunday after Trinity	6 14	5 46	14	2 21	2 48			
		1	Mon	16	.....	.....	.....	15	3 9	3 33			
		2	Tues	17	Ethelreda.....	6 15	5 45	16	3 55	4 19			
		3	Wed	18	St. Luke.....	6 16	5 44	17	4 42	5 6			
		4	Thur	19	.....	6 17	5 43	18	5 30	5 54			
		5	Fri.	20	.....	.....	.....	19	6 19	6 43			
		6	Sat.	21	.....	6 18	5 42	20	7 7	7 31			
		7	1.	22	22d Sunday after Trinity	6 19	5 41	21	7 56	8 20			
		8	Mon	23	.....	6 20	5 40	22	8 44	9 8			
		9	Tues	24	.....	.....	.....	23	9 32	9 56			
		10	Wed	25	Crispin.....	6 21	5 39	24	10 20	10 44			
		11	Thur	26	.....	.....	.....	25	11 9	11 32			
		12	Fri.	27	.....	6 22	5 38	26	—	— 24			
		13	Sat.	28	St Simon and St Jude..	6 23	5 37	27	— 53	1 17			
		14	A.	29	22d Sunday after Trinity	6 24	5 36	28	1 50	2 14			
		15	Mon	30	29	2 20	2 44			
		16	Tues	31	1	2 49	3 13			

ASHEN 1283.

KARTEK 1283.

OCTOBER 1826.

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NOVEMBER XXX DAYS

PHASES OF THE MOON.

	D.	H.	M.
☾ First Quarter,.....	6	11	19 Night.
☾ Full Moon,.....	14	10	3 Night.
☾ Last Quarter,.....	22	11	53 Night.
☾ New Moon,.....	29	5	31 Evening.
☾ Enters, † Sagittarius.....	23	1	7 Afternoon.

HIND MON.	ENGL. DS. MO.	ENGL. DS. W.	ENGL. DS. W.	OBSERVATIONS AND REMARKABLE DAYS.	SUN RISES H. M.	SUN SETS. H. M.	D'S AGE. D.	HIGH WAT.	
								MOR.	EVEN
								H. M.	H. M.
KARTEK 1233	17	Wed	1	All Saints	6 24	5 36	2	3 50	4 14
	18	Thur	2	All Souls	6 25	5 35	3	4 53	5 17
	19	Fri.	3	Princess Sophia b. 1777..	6 26	5 34	4	5 54	6 18
	20	Sat.	4	.... [Powder Plot, 1605	.....	.....	5	6 53	7 17
	21	1.	5	24th Sunday after Trinity	6 27	5 33	6	7 48	8 12
	22	Mon	6	Leonard .....	.....	.....	7	8 39	9 8
	23	Tues	7	..... [born 1768	6 28	5 32	8	9 27	9 51
	24	Wed	8	Princess Augusta Sophia	6 29	5 31	9	10 12	10 36
	25	Thur	9	.....	6 30	5 30	10	10 56	11 20
	26	Fri.	10	.....	6 31	5 25	11	11 40	— 4
UGGROHAYUN 1233.	27	Sat.	11	St. Martin .....	.....	.....	12	— 23	— 47
	28	1.	12	25th Sunday after Trinity	6 32	5 28	13	1 7	1 31
	29	Mon	13	Britons.....	.....	.....	14	1 53	2 17
	30	Tue	14	.....	.....	.....	15	2 39	3 3
	1	Wed	15	Machutus	6 33	5 27	16	3 27	3 51
	2	Thur	16	.....	6 34	5 26	17	4 15	4 39
	3	Fri.	17	Augh, Bishop of Lincoln	.....	.....	18	5 3	5 27
	4	Sat.	18	.....	6 35	5 25	19	5 51	6 15
	5	1.	19	26th Sunday after Trinity	.....	.....	20	6 38	7 2
	6	Mon	20	Edmund, King & Martyr	6 36	5 24	21	7 24	7 48
	7	Tues	21	..... [570	.....	.....	22	8 11	8 35
	8	Wed	22	Cecilia.....	.....	.....	23	8 58	9 22
	9	Thur	23	St. Clement.....	.....	.....	24	9 45	10 9
	10	Fri.	24	.....	6 37	5 23	25	10 35	10 59
	11	Sat.	25	Catherine.....	.....	.....	26	11 28	11 52
	12	1.	26	27th Sunday after Trinity	.....	.....	27	— 24	— 48
	13	Mon	27	.....	.....	.....	28	1 24	1 48
	14	Tues	28	.....	6 38	5 22	29	1 55	2 19
	15	Wed	29	.....	.....	.....	30	2 26	2 50
	16	Thur	30	St. Andrew.....	.....	.....	1	3 29	3 53

DECEMBER XXXI DAYS.

PHASES OF THE MOON.

	D.	H.	M.
☾ First Quarter,.....	6	1	7 Afternoon.
○ Full Moon,	14	5	26 Evening.
☾ Last Quarter,.....	22	—	29 Afternoon.
● New Moon,.....	29	4	15 Morning.
☾ Enters, ♍ Capricornus.....	22	1	37 Afternoon.

POUS 1233.	MON.	HIND	ENGL.	OBSERVATIONS AND REMARKABLE DAYS	SUN RISES		SUN SETS.	D'S AGE.	HIGH WAT.	
		DS. M.O.	DS. W.		H. M.	H. M.			MOR	EVEN
		DS. M.								
	17	Fri.	1			6 39	5 21	2	4 31	4 55
	18	Sat.	2					3	5 3	5 54
	19	A	3	Advent Sunday.....				4	6 21	6 48
	20	Mon	4					5	7 15	7 39
	21	Tues	5			6 40	5 20	6	8 2	8 26
	22	Wed	6	Nicolas				7	8 47	9 11
	23	Thur	7	.....[Mary				8	9 3	9 55
	24	Fri	8	Conception of the B V				9	10 11	10 38
	25	Sat.	9					10	10 57	11 21
	26	A	10	d Sunday in Advent . . .		6 41	5 19	11	11 42	— 6
	27	Mon	11					2	— 27	— 51
	28	Tues	12					13	1 14	1 38
	29	Wed	13	Lucy.....				14	2 2	2 26
	1	Thur	14					15	2 50	3 14
	2	Fri.	15					16	3 38	4 2
	3	Sat.	16	St Sientia.....				17	4 25	4 49
	4	A.	17	3d Sunday in Advent. . .				18	5 12	5 36
	5	Mon	18					19	5 58	6 22
	6	Tues	19					20	6 43	7 7
	7	Wed	20					21	7 29	7 53
	8	Thur	21	St Thomas.....		6 42	5 18	22	8 16	8 40
	9	Fri.	22					23	9 5	9 29
	10	Sat.	23					24	9 57	10 21
	11	A.	24	4th Sunday in Advent.....				25	10 53	11 17
	12	Mon	25	CHRISTMAS DAY				26	11 52	— 16
	13	Tues	26	St. Stephen.....				27	— 54	1 18
	14	Wed	27	St. John				28	1 56	2 20
	15	Thur	28	Innocents. [ed 1171				29	2 26	2 50
	16	Fri.	29	Thomas a Becket Murderer.....				1	2 57	3 21
	17	Sat.	30[Silvester		6 41	5 19	2	3 55	4 19
	18	A.	31	1st Sunday after Christmas				3	4 49	5 31

DECEMBER 1826.

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Memoranda
FOR THE
CONCLUSION OF THE YEAR.

Solar and Lunar Eclipses in the Year 1826.

There will be 5 Eclipses this year; 3 of the Sun and 2 of the Moon.

May 21, The Moon totally Eclipsed, visible at Calcutta.

Beginning of the Eclipse 7h. 31' 45" Night.

Beginning of total Darkness... 8h. 29' 30" Night.

Ecliptic Opposition..... 9h. 11' 30" Night.

Middle..... 9h. 14' 10" Night.

End of total Darkness 9h. 56' 20" Night.

End of the Eclipse 10h. 56' 15" Night.

Digits Eclipsed 17°. 20' from the Southern side of the Earth's Shadow, Moon's Latitude 14' 36" South Ascending.

June 5, The Sun Eclipsed, invisible at Calcutta.

Conjunction at 11h. 48' 18" at Night, in Longitude 24. 14°. 15' 50", Moon's Latitude 1°. 4' 56" South Descending.

Oct. 31, The Sun Eclipsed, invisible at Calcutta.

Conjunction at 7h. 16' 2" in the Morning, in Longitude 7s. 6°. 54' 5", Moon's Latitude 1°. 10' 10" South.

Nov. 14, The Moon totally Eclipsed, visible at Calcutta

Beginning of the Eclipse..... 8h. 9m. 45s Night.

Beginning of Total Darkness 9h. 17m. 30s Night.

Ecliptic Opposition..... 10h. 3m. 0 Night.

Middle..... 10h. 5m. 10s. Night.

End of total Darkness 10h. 53m. 30s. Night.

Nov. 15, End of the Eclipse 0 0 50s. Morning.

Digits Eclipsed 17°. 42' on the Moon's Southern Limb, or from the Northern side of the Earth's Shadow, Moon's Latitude 9' 25" North Descending.

Nov. 29, The Sun Eclipsed, invisible at Calcutta.

Conjunction at 5h. 31' in the Evening, in Longitude 8s. 6°. 32' 11", Moon's Latitude, 1°. 12' 30" North Ascending. Moon's semi-diameter 16' 44" Sun's semi-diameter 16' 15". This Eclipse will not be total at any part of the Globe, as the central path of the penumbra will pass beyond the North Pole

Signs of the Zodiac.

<i>Northern Signs.</i>			<i>S. D. D.</i>	<i>Southern Signs.</i>			<i>S. D. D.</i>
1st	♈	ARIES.....	(0 +) 0	7th	♎	LIBRA.....	(6 +) 180
2d	♉	TAURUS.....	1 30	8th	♏	SCORPIO.....	7 210
3d	♊	GEMINI.....	2 60	9th	♐	SAGITTARIUS	8 240
4th	♋	CANCER... ..	3 90	10th	♑	CAPRICORNUS	9 270
5th	♌	LEO.....	4 120	11th	♒	AQUARIUS ..	10 300
6th	♍	VIRGO.....	5 150	12th	♓	PISCES.....	11 330

The Planets, and their Relations.

☉ THE SUN.	♂ MARS.	♀ CERES.
☾ THE MOON.	♃ JUPITER.	♀ PALLAS.
☿ MERCURY.	♄ SATURN.	♂ JUPITER.
♁ VENUS.	♁ GEORGIAN, OR	♂ VESTA.
♁ THE EARTH	♅ URANUS.	

♊ The Moon's, or any other Planet's Ascending Node.

♋ The Descending Node.

♌ Conjunction, or Planets situated in the same Longitude.

☐ Quadrature, or Planets situated in Longitude differing 3 Signs from each other.

♍ Opposition, or Planets situated in Opposite Longitudes, or differing 6 Signs from each other.

N. NORTH.	Inf. INFERIOR.	Im. IMMERSION.
S. SOUTH.	Sup. SUPERIOR.	Em. EMERSION.

Chronological Cycles.

Dominical Letter.....	A	Solar Cycle.....	15
Lunar Cycle, or Gold. Num ..	3	Roman Indiction	14
Epact.....	22	Julian Period.....	6539

Ember Days.

February.....	15, 17 and 18	September	20, 22 and 23
May	17, 19 and 20	December.....	20, 22 and 23

Ecliptic and Equinoctial.

Obliquity of the Ecliptic.	1826.	Equation of Equinoctial points
23. 27. 44. 1	Mean.... January 1st.....	"
23. 27. 40. 5	True.... January 1st.....	+ 17. 0
23. 27. 40. 5	April 1st.....	+ 16. 4
23. 27. 38. 8	July 1st.....	+ 15. 7
23. 27. 38. 7	October 1st.....	+ 14. 8
23. 27. 37. 3	December 31st.....	+ 11. 0

Explanation of the Chronological Cycles.

The Solar Cycle, or Cycle of the Sun, is a period of 28 years, in which all the varieties of the Dominical Letters will have happened, and they will return in the same order as they did 28 years before. This Cycle commenced 9 years before the birth of Christ.

The Lunar Cycle, or Cycle of the Moon, commonly called the Golden Number (and sometimes the Metonic Cycle, from Meton, an Athenian who invented it about 432 years before the birth of Christ,) is a revolution of 19 years, in which time the conjunctions, oppositions and other aspects of the Moon, are within an hour and a half of being the same as they were on the same days of the months 19 years before. The prime, or Golden Number, is the Number of years elapsed in this Cycle. At the birth of Christ, the Golden Number was 2.

The Roman Indiction, is a period of 15 years, used by the Romans for the times of taxing their Provinces.

The Cycle commenced 3 years before the birth of Christ.

The Julian period contains 7980 years, and arises by multiplying together 28, 19 and 15, being the Cycles of the Sun, Moon, and Indiction. This was also contrived as a period for Chronological matters, and, is assumed, as a correct and fixed rule in calculations, by all the Astronomers and Chronologers throughout the Christian World. This period is supposed to have commenced 710 years before the usual date of the creation of the World, or 4714 before the commencement of the Christian Era.

The Hijera commenced at the period of the flight of Mahomed, or 622 years after the birth of Christ; which, according to Solar time, makes the present year 1208-4, or 1242-43, of Lunar Time.

Moveable Feasts.

Seotagesima Sunday ..Jan. 22	Low Sunday .....April 2
Quinqua, or Shrove Sun..Feb. 5	Rogation Sunday do. 30
Ash Wed. or 1st Sun. of Lent do. 8	Asc. Day, or Holy Thurs. May 4
Mid-Lent. Sunday ....March 5	Whit Sunday do. 14
Palm Sunday do. 19	Trinity Sunday do. 21
EASTER DAY..... do. 26	Advent Sunday..... Dec. 3

Terms Commence & End in the Supreme Court.

COMMENCE.	END.
January 7th	February 3d
March 1st	March 28th
June 7th	July 12th
October 2d	November 18th

The Quarterly Sessions commence, conformably to the Acts of the Quarter, on the same day as the Term, in each Year respectively.

N. B. When any of the above Terms falls on a Sunday, the Term or session commences on the following day.

Hindoo Days of the Week.

Rabbeebbar.....Sunday	Breehuspottteebbar .....Thursday
Soambar .....Monday	Shookrobar .....Friday
Mongolbar.....Tuesday	Sunneebar.....Saturday
Boodhbar.....Wednesday	

Mahomedan Days of the Week.

Etwar.....	Sunday	Jummahraut.....	Thursday
Peer.....	Monday	Jumah.....	Friday
Mungul.....	Tuesday	Sunnycher.....	Saturday
Boodh.....	Wednesday		

Hindoo Holidays.

IN THE YEAR 1826,

Observed in Government Offices.

Feb. 12, & 13,	Sunday and Monday ..	See Punoomee..	2 days
March 6, & 7,	Monday and Tuesday ..	Seebo Ratree ..	2 days
Ditto 23, to 25,	Thursday to Saturday..	Dole Jatrah.....	3 days
April 5.....	Wednesday.....	Baroonee.....	1 day
Ditto 11, & 12,	Tuesday and Wednesday	Churruck Poojah ..	2 days
Ditto 16,	Sunday.....	Sree Rannobomee	1 day
June 15, ..	Thursday.....	Dushohurrah.....	1 day
Ditto 19, ..	Monday.....	Chaun Jatrah.....	1 day
July 7,	Friday.....	Ruth Jatrah.....	1 day
Ditto 15,	Saturday.....	Oolta Ruth.....	1 day
August 17, ..	Thursday.....	Rakhee Poornemah	1 day
Ditto 25, & 26,	Friday and Saturday ..	Junno Ostomee ..	2 days
October 1, ..	Sunday.....	Mohaloyah.....	1 day
Ditto 5 to 12,	Thursday to Thursday..	Doorga Poojah	8 days
Ditto 30, & 31,	Monday and Tuesday ..	Kaleekah Poojah ..	2 days
November 1,..	Wednesday.....	Bhratesdetiah ..	1 day
Ditto 8, & 9,..	Wednesday & Thursday	Jugodhattree Poojah	2 days
Ditto 14, & 15,	Tuesday and Wednesday	Cartick Poojah	2 days

Mahomedan Holidays.

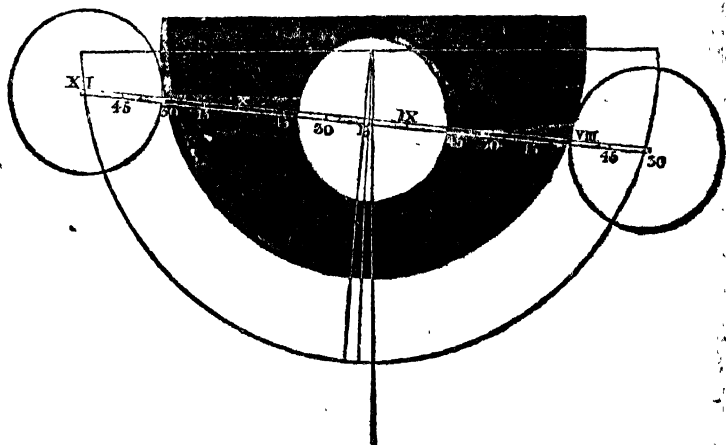
(HIJERE 1242-43)

1826,				
January.....10	Pous.....	28	Tuesday.....	Jummadee Saunee
February .. 8	Mangh.....	27	Wednesday ..	Rujab
March.....10	Falgun ..	28	Friday	Shabaun
April..... 9	Choitre....	28	Sunday	Shabaraunt
May..... 8	Bysack....	27	Monday	Runzaun
June..... 7	Joistee	26	Wednesday ..	Zel Kad
July 6	Aussanr ...	23	Thursday	Zel-haij
August 5	Srabun.....	22	Saturday	Mohorun
September . 3	Bhadur....	19	Sunday	Suffur
October 3	Aussin	18	Tuesday	Rubbee-ul-wul
November .. 1	Kartick....	17	Wednesday ..	Rubbee-os-saunoe
Ditto .....30	Ugrian	16	Thursday	Jummadee-ul-wul

LUNAR ECLIPSES.

Projection of the Lunar Eclipse which will happen on the 21st May, 1826.

This Eclipse will commence at 7h : 31' : 45", in the Evening. The Moon will become totally eclipsed at 29½ minutes past 8. She will begin to emerge from the Earth's shadow at 9h : 56' : 20", and the Eclipse will end at 56¼ minutes past 10 at night.



Projection of the Lunar Eclipse will happen on the 14th November, 1826.

This Eclipse will commence 9¾ minutes past 8 at Night. The Moon will become totally eclipsed at 17½ minutes past 9. She will begin to emerge from the Earth's shadow at 53½ minutes past 10, and the Eclipse will end at 50 seconds past midnight.

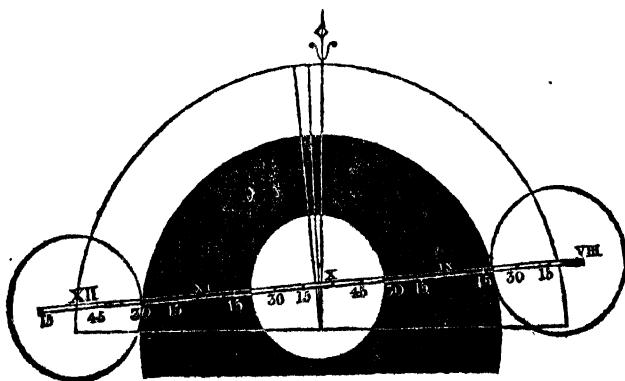


Table of the Mean Changes of the Moon, from A. D. 1820 to A. D. 1830; with the Sun's mean distance from Moon's Ascending Node, at mean New Moon in March - useful for finding when Eclipses will happen.

Years	Jan.	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Sun's mean distance from Node.
1820	15	13	14	12	12	10	10	8	7	6	5	4	11 S. 19° 31' 22"
1821	3	1	3	1	1	29	29	27	26	25	24	23	11 27 34 9
1822	22	2	22	20	20	18	18	16	15	15	13	13	1 6 17 11
1823	11	0	11	10	9	8	7	6	4	4	2	2	1 14 19 58
1824	30	29	29	28	27	26	25	24	22	22	20	20	2 23 3 —
1825	18	17	18	17	17	15	15	13	12	11	10	9	3 1 5 47
1826	8	6	8	6	6	4	4	2	1	30	29	28	3 9 8 35
1827	27	25	27	25	25	23	23	21	20	19	18	18	4 17 51 36
1828	16	15	15	14	13	12	11	10	8	8	6	6	4 25 54 24
1829	4	3	4	3	3	1	1	29	27	27	25	25	5 3 57 11
1830	23	22	23	22	22	20	19	18	17	16	15	14	6 12 40 13

Range of Thermometer at Chowringhee, in an Easterly Room.

Months	1812	1814	1816
January.....	57½ to 70½	55½ to 71	54 to 70½
February.....	65 to 75	60½ to 80	63 to 76½
March.....	71 to 86	74 to 87½	71½ to 84½
April.....	72 to 88½	7½ to 90	75 to 85
May.....	79 to 92½	80½ to 91½	80 to 90
June.....	79 to 89	79½ to 90	78 to 92
July.....	80 to 85½	80 to 87	78 to 84
August.....	80 to 86	80½ to 86½	78½ to 83
September.....	80 to 86½	75½ to 84½	77 to 85
October.....	75 to 85	76½ to 85	69½ to 83
November.....	65½ to 80½	68½ to 83	62 to 76½
December.....	62 to 74½	65 to 72½	58½ to 62½

PERPETUAL ALMANAC.

YEARS.							MONTHS.							SUNDAYS.						
A.	G.	F.	E.	D.	C.	B.								1	2	3	4	5	6	7
1820	21	22	23		24	25								8	9	10	11	12	13	14
26	27		28	29	30	31								15	16	17	18	19	20	21
	32	33	34	35		36								22	23	24	25	26	27	28
37	38	39	40	41	42									29	30	31				
43		44	45	46	47		January	}	....	A	B	C	D	E	F	G				
48	49	50	51		52	53	October	}	....										
54	55		56	57	58	59	May	.....	.....	B	C	D	E	F	G					
	60	61	62	63		64	August	.....	.....	C	D	E	F	G	A					
65	66	67		68	69	70	Feb'y. March	}	..	D	E	F	G	A	B	C				
71		72	73	74	75		November	}	..											
76	77	78	79		80	81	June	....	.....	E	F	G	A	B	C	D				
82	83		84	85	86	87	September	}	..	F	G	A	B	C	D	E				
	88	89	90	91		92	December	}	..											
93	94	95		96	97	98	April	}	.....	G	A	B	C	D	E	F				
99		1900	01	02	03		July	}	.....										

Under the word years, find the year; above which is the Domical letter for that year; then against the Months find the same letter, over which are placed the days of the Month, for every Sunday in the Month. In Leap year, for January and February, use the letter above the blank space before the year; for all the rest of the Months, use the Letter for the year.

To find out when it is Leap Year, divide the year by 4; if there is no remainder, it is Leap Year; and if any remainder it is 1, 2, or 3 years after Leap Year.

RIVER DISTANCES FROM CALCUTTA, TO PLACES DOWN THE RIVER.

	Miles.
To the Old Powder Mills, or Myers' farm	13
Budge Budge.....	23
Fulta.....	43
Diamond Harbour.....	63
Kedgerie.....	90
Saugor Point.....	110
The Floating light, where the Pilot leaves the Ship..	146

N. B. The above distances are calculated for Ships; for Boats the distance is about one-third less.

An Almanac for 21 Years, by which may be found in a few seconds, the Day of the Month in any Year, from A. D. 1820 to 1840, both inclusive.

Table I.		Table II				Table III.													
Years	Sunday Letters	Golden Number	Leap	Solar Cycle	Roman Indiction	MONTHS							Sundays.						
1820	B A	16	15	9	8								1	2	3	4	5	6	7
1	G	17	26	10	9								8	9	10	11	12	13	14
2	F	18	7	11	10								15	16	17	18	19	20	21
3	E	19	18	12	11								22	23	24	25	26	27	28
4	D C	1	0	13	12								29	30	31				
5	B	2	11	14	13														
6	A	3	22	15	14														
7	G	4	3	16	15														
8	F E	5	14	17	1								January	A	B	C	D	E	F	G
9	D	6	25	18	2	October													
1830	C	7	6	19	3	May	B	C	D	E	F	G	A						
1	B	8	17	0	4	August	C	D	E	F	G	A	B						
2	A G	9	28	21	5	February													
3	F	10	9	22	6	March	D	E	F	G	A	B	C						
4	E	11	20	23	7	November													
5	D	12	1	24	8	June	E	F	G	A	B	C	D						
6	C B	13	12	25	9	September	F	G	A	B	C	D	E						
7	A	14	23	26	10	December													
8	G	15	4	27	11														
9	F	16	15	28	12	April	G	A	B	C	D	E	F						
1840	E D	17	26	1	13	July													

With the Dominical or Sunday Letter for the Year, enter Table III, and opposite the Month find the same Letter, over which are placed the Days of the Month or every Sunday in that Month.

N. B. In every Leap Year there are two Sunday Letters; one serves for January and February, and the other for the remainder of the Year.

BENGAL
LOCAL OBSERVATIONS
FOR THE YEAR
1826.



Local Observations.

JANUARY.

This is one of the most delightful months in the year; its temperature is cool and refreshing, and extremely agreeable to those in the enjoyment of good health, but to rheumatic and gouty subjects is far from pleasant.

The days are cool, serene, and clear, — the mornings and evenings damp and foggy.

The thermometer ranges in the Shade from 52 in the morning to 65 in the afternoon.

The wind is Northerly, and seldom blows strong, but when it does and accompanied with rain, (which sometimes happens about the end of the month) the Cold is most disagreeable.

Vegetables, of all kind are in the highest state of perfection; the market abound with green peas, Caulflowers, cabbages, turnips, potatoes, yams, carrots, spinach, greens, cucumbers, radishes, celery, lettuce, young onions, old cude, kohoo, French beans, scum, brinjalls, red and white beet, &c. &c.

The market produces, beef, mutton, veal, lamb, pork, kid, poultry &c. of best and most superior kind.

Game is to be had in great abundance—snipe, wild duck, teal, &c. &c.

Fruit trees in general, begin to shew their buds and blossoms this month—mangoe, peach, pumpelnose (shaddock), rose apples, &c.

The following fruits and vegetables, are procurable throughout the year, viz. plantains, sugar canes, coconuts, guavas, pine apples, papaws or napias, custard apples, jack, country almonds, tamarinds, omrah barbuity, mint, sage, cives, (gaudina) parsley, onions &c.

The fruits in a season are China oranges, loquats, plantains, pine apples, sugar cane, country almonds, limes, and tipparah, (a kind of gooseberry.)

The fish market is well supplied at this season with beekty, (the salmon of the East,) moonjer, rowe, cutlah, quove, sowle, scilliah, bholah, eels, bonspattah, and many others of inferior description.

FEBRUARY

The beginning of the present month is generally cool and comfortable, particularly if the Northerly wind prevail; the weather then becomes disagreeable, till a change of season takes place about the end of the month.

When the weather is variable, the wind blows principally from the N. W. veering round occasionally to the N. E. and E. attended with clouds and drizzling rain—this continues till about the 20th when the southerly wind sets in. The weather now becomes mild and genial, specially to those who are subject to the gout and rheumatism.

LOCAL OBSERVATIONS.

The days are sometimes hot, and the nights cool and chilly, with heavy dews.

The thermometer in the shade ranges on a medium, from 58 in the morning to 75 in the evening.

The measles, in children, are very prevalent during the whole of this month.

Rheumatism and gout become less intolerable after the Southerly winds have set in. Warm clothing is rather troublesome to new comers, not so with the Old Indians, the state of whose blood is, from the debilitating influence of the climate, considerably under proof. Sometimes this month is rather showery, which protracts the cold season till the middle of the following month.

Meat and vegetables continue good and abundant.

The additional vegetables are asparagus, pumpkin and young cucumbers, and fruits, custard apples, mulberries, bale and small water melons.

The fish market has the addition of the small hilsah, (herrings)

MARCH.

The weather, during the greater part of this month, being agreeably warm, its temperature is extremely favorable to old Indians;—thus, while the thermometer plays at summer heat, refreshed by a cool and favored Southerly breeze, the long established Anglo-Indian feels his cold blood meandering through the torpid veins, which gives a zest to every vital power and animates his whole system.

The thermometer ranges in the shade from 65 in the morning to 82 in the afternoon.

The alternate changes of heat and cold render part of this month unpleasant as the heat becomes at times rather oppressive.

Various operations of husbandry, generally commence this month so soon as the ground is moistened by rain; this however sometimes happens at the latter end of February, and then it is occasioned by an unusual quantity of rain.

The meat market continues good.

Green peas and turnips disappear this month, radish, cabbages, carrots and celery are on the decline, but asparagus and potatoes continue excellent; green mangoes and unripe foote are to be had, also ourah, greens and water cresses.

Fish to be had in abundance, and the market had the addition of the gooteah, a small and well flavored fish.

Fruit is also plentiful—large water melons appear about the middle of the present month, and continue in perfection till the middle of June.

The prices of articles, in the bazar of Calcutta, continue (with trifling variations) the same all the year round. The best mutton may be procured, at all seasons of the year, at one rupee the quarter or saddle; the best veal at one rupee and a half per quarter; a loin of

the best beef for 2 and 3 rupees, and so in proportion to its quality, down to one rupee, the surloin, edge bone, or round, tongs are from 4 to 12 for one rupee, according to their size; ducks from 4 to 8, geese from 8 annas to two rupees per pair; wheat is from one rupee to one rupee four annas per maund, according to the quality in the market; rice from three rupees to one rupee and a half per maund, according to its quality,--and so with respect to other articles.

The North-westers with thunder and lightning and rain, generally commence about the termination of this month.

APRIL.

The beginning of this month is sometimes pleasant, particularly if the North westers are frequent, but the latter part, as also the middle, is disagreeable in the extreme; it is one of the worst months in the year.

The thermometer ranges, in the shade from 80 in the morning to 92 in the afternoon, but when exposed to the sun, it rises to 110 and higher.

The wind blows from the Southward, and is very strong throughout the month, but when it is accompanied with hot winds from want of rain, it makes every exertion of the human system tiresome, fatiguing and oppressive. These parching winds are unfavorable to vegetation, and were it not for occasional supplies of rain, would prove disastrous.

The North westers are at times attended with dreadful storms of thunder and lightning, during which rain and hail fall in torrents; these storms sometimes occasion much and extensive damage--people and cattle are killed by the electric fluid, whilst other are struck down by the lightning and stunned for several hours. The North-westers continue at intervals till the beginning, and sometimes till the middle of May.

This is an unfavorable season for meat, which begins to be flabby and poor, the fat spongy and yellow; and very little good, of any description, is to be found in the market.

Potatoes, asparagus, onions, cucumbers and a few cabbage sprouts are the only vegetables to be procured.

Water melons and muskmelons are in great perfection:--there is not much fruit now to be had at market. Green mangoes for pickling, and corianda for tarts are in great abundance.

The first market, this month, has the addition of the mangoe fish, so called from its annual visit into all the Bengal rivers, at this (the mangoe) season, to spawn, it appears as soon as the mangoe is formed on the tree, and disappears at the close of the season, that is about the middle of July. The fish, perhaps, has the most agreeable flavor of any fish in the known world, and so sought after, (by natives as well as Europeans,) that altho' not so large as a middle sized

whiting at the beginning of the month, they are sold from 2 to 4 per rupee, and before the end of May, as they become plentiful, they are one rupee the score, and in June, two to three score for one rupee. The fish market has also the addition of the carp, mhangoor.

MAY.

The present is considered the worst month in the year, it being parching hot and no rain.

The thermometer ranges in the shade, on a medium, from 85 in the morning to 98 in the afternoon, if exposed to the full influence of the Sun beams, it will rise to 120 degrees, and sometimes higher.

The weather this month is most oppressive, specially the latter half, the wind continues Southerly, but the heat is scarcely bearable --- Of all months in the year, the present is the most painful, particularly to those whose avocations compel them to be much out of doors. To be exposed to the Sun without a covering, is extremely dangerous at any hour, from 10 to 5 o'clock; it would be death to any constitution, except to natives, who are inured to the climate by birth and practice, and even they sometimes fail a sacrifice to the powerful influence of the Sun. The heat in the first half of the month is sometimes relieved by a few North westers accompanied by refreshing showers, vivid lightning and distant thunder at times attend the North-westers. In 1812, 13, and 14, the month of May was remarkably dry, and the heat scarcely supportable; in 1815, there were frequent and copious showers of rain; in 1816 from the commencement of the year up to the beginning of July, there were not above three showers, and these were very slight, although the rainy season is always expected and generally does commence in June, between the 10th and 20th 1817 was extremely irregular, --- the rains set in about the middle of February, and continued in light and heavy showers till the middle of September, from which period up to the 18th of October the season was uncommonly oppressive; --- the concluding shower fell from midnight on the 17th, to midnight on the 18th of the same month. In 1809 the rains set in unexpectedly and violently about the middle of May; the rain came down in torrents for three successive days and nights.

Mango fish in great perfection this month

Grapes of the largest size, peaches, pine apples, limes, rose apples, leeches, jumbules, wampies, together with water melons, muskmelons, pappanate, custard apples &c. &c. in season and in perfection.

The meat market is very indifferent, inferior to last month.

Fish continue good and abundant, the beekty excepted, which, from the difficulty of its reaching the market in a firm state, become scarce.

Asparagus, potatoes, and cabbage sprouts, with indifferent turnips, sweet potatoes, cucumbers and onions are nearly all the vegetable now in the market. Pumpkins and other cucurbitaceous roots are procurable in the bazar.

LOCAL OBSERVATIONS.

JUNE

^{fruit}
The periodical rains set in about the middle of this month: had not the course of Divine Providence thus ordained it the present and succeeding months would become intolerable from parching heat, and a period would be put to vegetation: but refreshing and cooling showers falling occasionally, and heavy rain sometimes, render the mean temperature of this and the three following months much less than might be expected from that of the preceding month of May.

The thermometer, the first half of this month rise frequently to 99, in the shade, at noon, from which time that is, about the 15th, if the rains commence, the heat of course subsides.

The weather throughout the whole of this month, however, is pleasant or oppressive, according to the quantity of rain which falls; if the weather be dry, the heat is scarcely bearable, generally very close, not a breath of air from any quarter; but if the rains commence, as they are always expected to do, (in regular seasons) between the 10th and 20th of the month, the air is refreshing, and the weather, not uncomfortable.

Meat, as must be expected, very indifferent.

The fish market much the same as last month.

Mangoes and mango fish in great abundance, and in great perfection. The Malda mangoes arrive in Calcutta about the middle or latter end of this month, and they are considered without exception to be the best can be procured in Bengal.

Grapes, peaches, leeches &c. disappear this month.

Custard apple, pine apples and guavas are in great perfection.

Asparagus and potatoes, onions and Indian corn, are the principal vegetables that remain.

JULY.

This month is attended with much rain; the winds are light and variable, the weather frequently gloomy, and sometimes stormy with heavy falls of rain; whilst at intervals it is fair, mild, and the temperature agreeable.

The thermometer ranges in the shade from 80 in the morning to 89 in the afternoon.

The showery weather of the present and preceding month is productive of the most beneficial effects to the grain.

Meat continues lean and poor.

Mangoes and mango fish both disappear this month.

The vegetable market very indifferent: asparagus is in perfection, but potatoes becoming poor and watery. Young lettuces, cucumbers and sweet potatoes are now procurable; as also the cumranga and corinda.

The fish market continues good. The moonjee, the rowe, the cutlah, the quoye, the sowle, the mahagoor, the chingree, the tangrah, and the chunnah, are procurable all the year round. The hilsa (or

LOCAL OBSERVATIONS.

sable) fish makes its appearance this month. The price, ^{from} this fish is one rupee for two of the large size. In the course of next month, 4 to 5 may be purchased for a rupee, the lowest rate at which they are sold. This fish is delicious either boiled, baked, or roasted, but it is generally considered very unwholesome. The natives devour it in such quantities, as to occasion great mortality among them. This fish, on being cured with tamarinds, forms a good substitute for herrings.—it is then known by the appellation of the tamarind fish.

Pine apples, custard apples and guavas continue in season.

AUGUST.

In the present month also there is abundant of rain—the weather continues much the same as the last.—this and the preceding month are noted for their large quantities of rain being the wettest in the whole year.

Thermometer ranges in the shade from 80 in the morning to 90 in the afternoon.

Light and variable winds, and cloudy weather, with smart and light rain, prevail at the beginning of the month the middle is sometimes fair, mild, cool and pleasant: the remainder variable, attended at times, with strong winds and heavy rain.

The two grand agents of nature.—heat and moisture, are in full activity in July and August—vegetation springs up, and spreads with astonishing rapidity.

The meat and fish markets much the same as last month.

Pumpkinose (shaddock) appears this month; pine apples, custard apples and guavas continue in perfection.

The vegetable procurable are salad, asparagus, cucumber, brinjalls muckum seem. (a kind of french beans) radishes, turnips, cabbage sprouts, and some indifferent potatoes Indian corn, cucumbers, sprinage, and such like are to be had all the year round; but they are tasteless, except at this season, when they become much good, and very palatable. The avigato pear is sometimes procurable at this period, a most delicious relish, when lightly spread on toast and butter, with a little salt and pepper.

SEPTEMBER.

The rains subside considerably during this month.

The wind continues light and variable, attended with occasional cloudy weather. The days are sometimes fair, mild, and bright, and the temperature agreeable.

The thermometer ranges from 78 in the morning to 85 in the afternoon.

The meat market much the same as last month.

Vegetables very indifferent, potatoes not eatable,—yams come in season about this time.

LOCAL OBSERVATIONS.

In the fruit market, small oranges make their appearance, but very acid. Custard apples, pine apples, guavas, and pumplenose continue in season.

The fish market experience a slight improvement, for although there is an abundance of fish, yet they are not always procurable firm and good. The bekty becomes larger and better flavored. The following are also in the market: the bholah, neasy tangrah, konteh, bhengirs, gungtorah, kowei, toontee, pyrah chondah, and the shell fish boodye chungguy.

OCTOBER.

The first half of this month, in general yields a good supply of rain, and introduces the powerful influence of a second spring season upon all vegetating bodies: heat and moisture are in full operation, and produce rapid vegetation.

The rainy season breaks up generally between the 10th and 20th of this month: sometimes, however, it continues a little longer, but this is seldom the case: the concluding showers are frequently heavy, continuing from 6 to 24 hours, incessantly; after which the weather becomes fair, calm and settled.

The thermometer ranges in the shade from 75 in the morning to 80 in the afternoon.

The winds are in general light and variable during the month, veering from South to N. W. - thence to North and N. E.

The monsoon changes about the 21st of this month - after which light Northerly breezes set in with occasional N. E. winds.

As soon as the weather sets in fair, it is the propitious season for preparing kitchen garden.

The meat market begin to revive and the fish market to improve - the bekty becomes firm, and the other fish proportionably good. Snipes make their appearance.

Vegetables and fruit continue much the same as last month till the latter end of present, when, if the season is favorable both experience a considerable improvement. Orange become large and better flavoured, and custard apples are in great perfection.

Young potatoes sometimes, make their appearance this month, but they have very little flavour: - they are extremely small and watery. Pomegranates are procurable together with kutbail.

NOVEMBER.

The latter half, and sometimes the whole of this month continues Pleasant: the weather is clear and settled and the temperature reasonable. Sometimes the days are hot, but the mornings and evenings cool and agreeable.

If the rains cease early in October and the cold weather follow shortly in after November becomes a beautiful and delightful month. Nothing can be more favorable than this season for the renovation

of the health of the valetudinarian, after having experienced the debilitating effects of the hot weather.

Light Northerly winds prevail this month.

The thermometer ranges from 70 in the morning to 75 in the afternoon.

The seeds committed to the soil during the last and present month start into life and develop their organic parts with a vigour unknown to other climes.

The meat market looks wholesome: beef, mutton, veal, pork and poultry become firm and good.

Abundance of fish is procurable, also firm and good, such as bek-ty, bouspatah gunetorah, mugal, carp, and mangoe fish without roes.

The vegetable market begins afresh this month, by the introduction of green peas, which are sold at one rupee per seer, (the pods included,) and new potatoes. (about the size of a common marble,) sell from 1 to 1½ rupee per seer, after Christmas both peas and potatoes will be procurable at half an anna per seer. Lettuces, greens of different kinds, spinnage, radishes, and turnip; radishes appear this month.

Game comes in also this month, in considerable quantities; wild duck, snipe, teal, &c.

In the fruit market may be had oranges, limes, lemons, pumple-nose, pine apples, custard apples, papiah, plantains, cocoanuts, country almonds, pomegranates, kutbail; &c.

DECEMBER,

The present is one of the most agreeable months of the year.

The weather continues fair cool and on the whole, extremely fine throughout the month, with light Northerly wind.

The days and nights are cold and clear: and the mornings and evenings foggy, particularly at the latter end of the month.

The thermometer ranges from 27 in the morning to 70 in the afternoon.

The meat and fish markets are in great perfection, both as to quantity and quality; game of all kinds in abundance.

The vegetable market is excellent, containing green peas, young potatoes, lettuces, young onions, radishes, small salad, sweet potatoes, French beans, seem binjalls, yam, carrots, turnips, greens, &c. with young cabbages and cauliflowers.

The fruit market continues much the same as last month---Brazil currants (tipperahs) make their appearance this month, together with bail and other fruits.

LIST OF SOVEREIGNS OF EUROPE, THE GOVERNORS GENERAL, COMMANDERS IN CHIEF, &c.

Sovereigns of Europe.

GREAT-BRITAIN.

GEORGE IV, King of the United Kingdom of Great Britain and Ireland, and King of Hanover, born Aug. 12. 1762. Succeeded his father, George III, Jan. 29, 1820. Crowned 19 July, 1821. Married, April 8, 1795, to Caroline-Amelia-Elizabeth, Princess of Brunswick, born May 17, 1768; died Aug. 7, 1821; by whom he had issue Princess Charlotte-Augusta, born Jan. 7, 1796, married 2d May 1816, to Leopold George Frederick, Prince of Saxe-Coburg-Saalfeld, born Dec. 16, 1720. Died Nov. 6th 1817.

Brothers and Sisters of the King.

1. Frederick Duke of York, born Aug. 16, 1763, married, Sept. 29, 1791, Frederique Charlotte Ulrique Catharine, daughter of Fredk. Wm. II. King of Prussia, who died August 6 1820.

2 William Henry, Duke of Clarence, Aug. 21, 1765, married, July 11, 1818, to Adelaide Amelia, sister of the reigning duke of Saxe Meiningen, born Aug. 13, 1792.

3. Princess Royal, Charlotte Augusta Matilda, September 29, 1766. Lady of the Imperial Russian Order of St. Catherine married, May 18, 1797, to Frederick Charles William, Duke, afterwards King of Wirttemberg, who died Oct. 30, 1816.

4. Augusta Sophia, Nov. 8 1768. Elizabeth May 22, 1770, married April 7, 1818, to Frederick Joseph Lewis, Landgrave of Hesse Hombourg, born July 30, 1769.

6. Ernest Augustus, Duke of Cumberland, June 5, 1771, married May 29, 1815, Frederica Sophia Carolina, daughter of the late Duke of Mecklenburgh Strelitz, and widow of Fred William, Prince of Solms Braunnfess, born March 20, 1778 *Issue*: George Frederick Alex. Chas. Ernest Augustus, May 27, 1819.

7. Augustus Frederick, Duke of Sussex Jan. 27, 1773.

8. Adolphus Frederick, Duke of Cambridge, Feb. 24, 1774, married, May 7, 1818, to Augusta Wilhelmina Louisa, niece of the Landgrave of Hesse, born July 25, 1797. *Issue*: George Will, March 26, 1819 and Augusta Caroline, July 19, 1822.

9. Mary, Duchess of Gloucester, April 25, 1776.

10. Sophia, Nov. 3, 1777.

Niece of the King.

Alexandrina Victoria (daughter of the late Edward Duke of Kent, by Victoria, Naria Louisa, Princess Dowager of Leiningen, sister of the Duke of Saxe-Coburg,) born May 24, 1819.

Cousins of the King (Issue of the late Duke of Gloucester.)

Sophia Matilda, born May 23, 1773.

William Fred., Duke of Gloucester, born Jan. 15, 1776; married July 22, 1816, to his cousin, the Princess Mary.

AUSTRIA.

Francis II, Emperor of Austria, King of Hungary, Bohemia, Lombardy, and Venice, and President of the German Confederation, born Feb.

12, 1768, succeeded his father Leopold II, July 7, 1792; married I, Jan 6, 1788, Princess ELIZABETH of Württemberg, who died 1790.

II. August 14, 1790, MARIA TERESA, daughter of Ferdinand IV. King of Sicily, who died April 13, 1807; *Issue*:

1. Maria Louisa, Grand Duchess of Parma.

2. Ferdinand, *Crown Prince*, April 19, 1793.

3. Leopoldina Carolina, (Princess Royal of Portugal) Jan. 23, 1797.

4. Maria Carolina, (Princess of Salerno), March 1, 1798.

5. Carolina Ferdinanda, April 8, 1801; married Oct. 7, 1819, to Prince Frederick, nephew of the King of Saxony,

6. Francis Charles Joseph, Dec. 7, 1802,

7. Mary Ann Frances, June 8, 1804.

III. Jan. 9, 1808, MARIA LOUISA BEATRIX, daughter of his uncle Francis, Duke of Modena, who died April 7, 1816.

IV. Nov. 10, 1816, CAROLINE AUGUSTA, daughter of the King of Bavaria,

Princes of the Blood.

Archd. Charles, Palatine and Viceroy of Bohemia, born Sept. 5, 1771.

Archd. Joseph, Palatine and Lieut. of Hungary, born March 9, 1776.

Archduke Antony, Grand Master of the Teutonic order, born August 31, 1779.

Arch. John, born January 10, 1782.

Archduke Reinier, Viceroy of Lombardy and Venice, born September 30, 1783.

Archd. Louis, born December 13, 1784.

Arch. Rodolph, in holy orders Cardinal and Archbishop of Olmutz, born Jan. 8, 1788.

GERMANY.

Confederated Independent States.

* * *The number denotes the votes each state has in the Diet.*

BOHEMIA, 4.

Francis II. King of Bohemia, (Emperor of Austria)

BRANDENBURGH, 4.

Frederick William III. Margrave of Brandenburg, (King of Prussia.)

SAXONY, 4.

Frederick Augustus IV, King of Saxony, born Dec. 23, 1750; married Jan. 17, 1769, MARIA AMELIA, sister to the King of Bavaria, born May 10, 1752; *Issue*:

Maria Augusta, June 21, 1782.

BAVARIA, 4.

Maximilian Joseph, King of Bavaria, born May 27, 1756, married I. Princess Wilhelmina, of Hesse-Darmstadt; *Issue*:

1. Louis Cha. Aug. Prince Royal, born Aug. 25, 1786, married Oct. 12, 1810, Theresa, daughter of Fred. Duke of Heldenburg Hausen, (*Issue*, Maximilian Joseph, Nov. 28, 1811, Matilda Car., Aug. 30, 1813, Otho. Fred. Louis, June, 1, 1815. Leopold Charles, March 14, 1821.)

2. Augusta Amelia, June 21, 1788, married Jan. 13, 1806, to Prince Eugene Beauharnois.

3. Charlotte Aug. (Empress of Austria), Feb. 8, 1792.

4. Charles Theod., July 7, 1795.

II. March 9, 1797, Frederica Wilhelmina (Carolina, sister to the Grand Duke of Baden; *Issue* :

- 5 Elizabeth Louisa, Nov. 13, 1801.
6. Amelia Augusta, ditto.
7. Frederica Sophia, Jan. 27, 1805.
8. Maria Ann, ditto.
9. Louisa Wilhelmina, August 30, 1805.

HANOVER, 4.

GEORGE IV. King of Hanover. (King of Great Britain)
Governor Gen. His Royal Highness, Adolphus Frederick, Duke of Cambridge.

WIRTEMBERG, 4.

* William, King of Wirtemberg Duke of Soubia and Teck. born Sept. 27, 1781; married I, January 24, 1816, Catherine, sister of the Emperor of Russia, and widow of the Duke of Odenbourg; born May 21, 1788; died January 9, 1819; *Issue* :

- 1 Maria Feda Ch. October 30, 1816.
2. Sophia Freda. Matilda June 17, 1818.
- 11 April 15 1820 Paulna, daughter of his uncle Duke Alexander born Sept 11, 1800. *Issue* :
3. Catherine, August 24, 1821.
4. Charles Fred. Alexander, *Prince Royal*, March 6, 1823,

BADEN, 3.

Louis William, Grand Duke of Baden, born February 9, 1763, Succeeded his nephew, Charles Louis, December 8, 1818.

HESSE CASSEL, 3.

William, II Grand Duke of Hesse, born July 23, 1777, married Feb. 13, 1797 Augusta daughter of William II, King of Prussia; *Issue* :

- 1, Caroline, born July 29, 1799
2. Frederick, August 20, 1802.
3. Maria, September 6, 1804.

HESSE DARMSTADT, 3.

Louis, X, Grand Duke of Hesse Darmstadt, born June 14, 1753, married Feb. 19, 1777, Louisa (Carolina, daughter of his uncle G. William; *Issue*.

1. Louis, Hereditary Prince. Dec. 26, 1777, married, June 19, 1804, Wilhelmina Louisa, sister of the Grand Duke of Baden, (*Issue*. Louis born June 9, 1806, Charles William, April 23, 1809, Elizabeth, May 20, 1821, and Alexander, July 15, 1823.)

2. Louis George, Aug. 31, 1780, married Jan. 29, 1804, to Caroline, Countess de Nidda.

3. Frederic, May 14, 1788.
4. Emilius, Sept. 3, 1790.

HOLSTEIN, 3.

Frederick VI, Grand Duke of Holstein, (King of Denmark.)

LUXEMBERG, 3.

William Frederick, Grand Duke of Luxembourg, (King of the Netherlands.)

BRUNSWICK, 3.

Charles Frederick, Duke of Brunswick and Lunenburgh, born Oct. 20 1804.

MECKLENBURGH, 3.

GEORGE V, Duke of Mecklenburgh Strelitz, born Aug. 12, 1779, married Aug. 12, 1817, Mary Wilhelmina, niece of the Elector of Hesse Cassel; *Issue* :

1. Caroline Louisa, May 21, 1818.
2. Fred. William, October 17, 1819.
3. Caroline Charlotte, January 10, 1821.
4. George, January 11, 1824.

NASSAU, 2.

William George, Duke of Nassau, born June 14, 1792, married June 24, 1813, Charl. Louisa, daughter of the Duke of Saxe Hildbourghausen, *Issue*.

1. Teresa Wilhelmina, August 17, 1815.
2. Adolphus William, Hereditary Prince, July 24, 1817.
3. Maurice, Nov. 21, 1820.
4. William, Aug. 12, 1823.

SAXE WEIMAR,

Charles Augustus, Grand Duke of Saxe Weimar, and Head of the House of Saxe, born Sept. 3. 1757, married October 3, 1775, Louisa sister of the Grand Duke of Hesse Darmstadt; *Issue* :

1. Charles Frederick, Hereditary Prince, Feb. 2. 1783, married Aug. 3, 1804, to Maria, sister of the Emperor of Russia; (*Issue*, Maria, Feb. 3, 1808; Augusta, September 30, 1811; Charles Alex. June 24, 1818)

2. Charles Bernard, May 30, 1792, married May 30, 1816, Ida, sister of the Duke of Saxe Meiningen. *Issue* : Louisa, March 31, 1818; William, June 25, 1819; Augustus, October 11, 1823.

RUSSIA.

Alexander, Emperor of all the Russias, and King of Poland. K. G., born December 24, 1777, married October 9, 1793, Elizabeth Alexiewna, formerly Louisa Maria Augusta, sister of the Grand Duke of Baden, born June 4, 1779.

Princes of the Blood.

1. Constantine, May 8, 1779, married May 24, 1820, Jane, Princess of Lowicz.

2. Maria, Princess of Saxe Weimar, February 16, 1786.

3. Ann, Princess of Orange. January 18, 1795

4. Nicholas, July 2, 1796, married July 13, 1817, Charlotte, daughter of the King of Prussia. (*Issue*: Alexander, April 29, 1818; Mary, August 18, 1819, and Olga, September 11, 1822)

5. Michael, February 9, 1798, married February 20, 1824, Paulina, niece of the King of Wurtemberg, born January 9, 1807.

PRUSSIA.

Frederick William III, King of Prussia, Margrave of Brandenburg, and Sovereign Duke of Silesia, K. G. born August 3, 1770, married December 14, 1793. Louisa Augusta, Princess of Mecklenburgh Strelitz, who died July 13, 1810; *Issue* :

1. Frederick William, Prince Royal, October 15, 1795, married November 29, 1823. Louisa daughter of the King of Bavaria,

2. William Louis, March 22, 1797.

3. Charlotte (married to Gr. D. Nicholas of Russia), July 13, 1798.

4. Charles, June 29, 1801.

SOVEREIGNS OF EUROPE. DEN/H.

1826

5. Alexandrina, February 23, 1803, married September 24, 1820, to Prince Frederic of Mecklenburgh Schwerin.
6. Louisa, February 1, 1808.
7. Albert, October 4, 1809.

FRANCE.

Charles X. King of France and Navarre, born October 9, 1757, married November 6, 1773, Maria Teresa, sister to the King of Sardinia, who died at Gratz in Hungary, June 2, 1805; *Issue*: Louis Antoine Duc d'Angoulême, Dauphin, born August 6, 1775, married June 10, 1799, to Maria Teresa, daughter of Louis XVI, born December 16, 1778,

Princes of the Blood.

1. Henri Duc de Bourdeaux, (a posthumous son of the late Duc de Berry, next brother to the Dauphin.)
2. Louis Philippe, Duc d'Orleans, born October 6, 1773, married November 25, 1809, Maria Amelia, sister of the King of Sicily, born April 26, 1782; *Issue*, Ferdinand Duc de Chartres, September 3, 1810; Louisa, Duchesse d'Orleans, April 3, 1818; Mary, Duchesse du Valois, April 12, 1813; Louis Cha., Duc de Nemours, October 25, 1814; Maria Clementina, June 3, 1817; Francis Ferdinand, Duc de Joinville, August 14, 1818; Charles Ferd. Duc de Penthièvre, January 1, 1820; and Henry Eugene, Duc de Anjou, June 16, 1822.
3. Louis Henry Joseph, Duc de Bourbon, born April 13, 1756,

SPAIN.

Ferdinand VII, King of Spain and the Indies, born October 14, 1784, succeeded to the throne on the abdication of his father, March 19, 1808, married I, September 29, 1816, to Isabella Maria, Infanta of Portugal, born May 19, 1797; died December 26, 1818. II., Maria Josephina, niece of the King of Saxony.

Princes of the Blood.

Don Charles Isidor, Infant of Spain, born March 29, 1798, married September 29, 1816, to Maria Frances Infanta of Portugal *Issue*: Charles Louis, January 31, 1818.

Don Francis de Paula, Infant, born March 10, 1794, married June 12, 1819, Louisa Charlotte, grand daughter of the King of Naples (*Issue*: Isabella, May 18, 1821; Francis, May 13, 1822, and Charles, June 12, 1823.)

PORTUGAL.

John Maria Lewis Joseph, King of the United Kingdom of Portugal, Brazil, and Algarve, born May 23, 1767, mar. January 9, 1790, Charlotte Joaquina, sister of the King of Spain, born April 25, 1775; *Issue*:

1. Maria Teresa, (widow of the infant Pierre Charles of Spain, April 29, 1793.
2. Pierre d'Alcantara, Prince of Brazil,* October 12, 1708, married May 13, 1817, the Archduchess Leopoldina of Austria. *Issue*: Charlotte Leopoldina, Princess of Beira, April 4, 1819; and Paulina, Feb. 17, 1823.
3. Maria Franciscina, (Infanta of Spain,) April 22, 1800.
4. Isabella Maria, July 4, 1801.
5. Michael, October 26, 1802.
6. Maria Anne, July 25, 1805.

* The Brazilians declared themselves independent October 22, 1822, and proclaimed the Prince Constitutional Emperor of Brazil.

SWEDEN.

Charles John (formerly Marshal Bernadotte), King of Sweden, and Norway, born January 26, 1764; elected Crown Prince of Sweden, August 21, 1810, succeeded to the throne on the death of Charles XIII, February 5, 1818, married August 16, 1798, Eugénie Bernadine de Clary, born November 8, 1781; *Issue*; Joseph Frances Oscar, Crown Prince, born July 4, 1799, married June 3, 1823, to Princess Josephine of Leuchtenberg, born March 14, 1807.

DENMARK.

Frederick VI, King of Denmark, Duke of Pomerania, K. G. born January 28, 1768, mar. July 31, 1790, Sophia Frederica, niece of the Elector of Hesse Cassel, born October 28, 1767; *Issue*:

1. Caroline, October 28, 1793.

2. Wilhelmina, January 17, 1808.

Crown Prince, Prince Christian Frederick, his cousin born September 18, 1786, married I, February 18, 1806, Charlotte Frederica, Princess of Mecklenburgh. (*Issue*: Frederick Charles, October 6 1808.)

II. May 22, 1815, Caroline Amelia, daughter of the Duke of Holstein Augustenburg, born June 28, 1796.

NETHERLANDS.

William, King of the Netherlands, Prince of Orange Nassau, and Grand Duke of Luxemburg, K. G., born August 24, 1772, married October 1, 1791, Wilhelmina, sister of the King of Prussia, born November 18, 1774; *Issue*.

1. * William Frederick George, *Prince Royal* (a Gen. in the British service), December 6, 1792, married February 21, 1816, Ann, sister of the Emp. of Russia; *Issue*. William, February 19, 1817; Alexander, August 2, 1818; Frederick, June 13, 1820; and Wilhelmina, April 8, 1824.

2. Frederick Charles, February 28, 1797.

3. Maranna, May 19, 1809.

SWITZERLAND.

Confederation of twenty-two Independent Cantons.

Landaman M. Rüttimann, Avoyer of Lucerne.

ITALIAN STATES.

LOMBARDY AND VENICE

Francis II. King of Lombardy and Venice, (Emperor of Austria.)

SARDINIA:

Charles Felix, King of Sardinia, Duke of Savoy, Piedmont, and Genoa, born April 6, 1765, succeeded on the abdication of his brother, Victor Emanuel, March 13, 1821, married March 7, 1807, Maria Christina, sister of the King of Naples, born January 17, 1779.

NAPLES AND SICILY.

Francis Janever Joseph, King of Naples and the Sicilies, born April 19, 1777, succeeded his father, Ferdinand 4, 1825, married 1, April 24, and 1797, Maria Clementina, sister of the Emperor Francis II, who died November 15, 1801; *Issue*:

1. Maria Caroline, Duchess de Berri, Nov. 5, 1798, II, Oct. 2, 1802, Maria Isabella, sister of the King, of Spain, born June 6, 1789; *Issue*:
2. Louisa Charlotte, Infanta of Spain, Oct. 24, 1804.
3. Maria Christina, April 27, 1806.
4. Ferdinand Duke of Calabria, January 12, 1810.
5. Charles, Prince of Capua, December 10, 1811.
6. Leopold, Count of Syracuse, May 22, 1813.
7. Antoinette, December 19, 1814.
8. Antonio, Count of Lecce, September 23, 1818.
9. Amelia, February 25, 1818.
10. Caroline, February 28, 1820.
11. Maria Theresa, March 14, 1822.

ROME.

Leo XII, (Annibal de la Genza) Sovereign Pontiff, born August 2, 1760, created Cardinal, March 8, 1816, elected Pope, September 27, 1823.

TUSCANY.

Leopold II, Grand Duke of Tuscany (nephew of the Emperor of Austria), born October 3, 1797, married, November 16, 1817, Maria Anne, niece of the King of Saxony; born November 15, 1799; (*Issue*: Caroline, November 19, 1822).

PARMA.

Maria Louisa, Grand Duchess of Parma, Piacenza and Guastalla, (daughter of the Emperor of Austria,) born December 12, 1791, married April 2, 1810, to Napoleon Bonaparte; *Issue*:

Francis Joseph Chas. Napoleon, Duke of Reichstadt, born March 20, 1811.

MODENA.

Francis IV, Duke of Modena, Reggio and Mirandolo, (cousin of the Emperor of Austria), born October 6, 1779, married June 20, 1812, Maria Beatrice, daughter of Victor Emanuel, late King of Sardinia; *Issue*:

1. Theresa, July 14, 1817;
2. Francis, June 1, 1819.
3. Ferdinand, July 21, 1821.
4. Maurice, February 13, 1824.

MASSA.

Maria Beatrice, Duchess of Massa, and Princess of Carrara, (daughter of Hercules III, Duke of Modena, and widow of Archduke Ferdinand: uncle to the Emperor of Austria), born April 7, 1750; *Issue*: Francis Duke, of Modena.

LUCCA.

Charles Louis, Duke of Lucca, born December 23, 1799, married June 16, 1819, Maria Theresa, Princess of Sardinia; *Issue*:

1. Louisa Francisca, October 29, 1821.
2. Ferdinand, January 14, 1823.

TURKEY.

Mahmoud II, Grand Signior and Sultan of the Ottoman Empire, born July 20, 1785, called to the throne on the deposition of his uncle, Selim III, July 28, 1808; *Issue*:

1. Abdul-Hamid, March 6, 1813.
2. Abdul Medschid, April 20, 1823, and several daughters.

SOVEREIGNS OF EUROPE.

IONIAN ISLES.

Prince Antonio Comuto, President of the Ionian Republic-Succeeded
in 1804, on the death of Prince Theoric.
Lord Commissioner, * Sir Fred. Adam.

UNITED STATES OF AMERICA.

President, John Quincy Adams, inaugurated March 4, 1825.
Vice-President, Honorable John C. Calhoun.
Secretary of State, Honorable Henry Clay.
Secretary of the Treasury, Honorable Richard Rush.
Secretary at War, Honorable Philip P. Barbour.
Secretary of the Navy, Honorable Samuel Southard.
Attorney-General, Honorable William Wirt.

GOVERNORS OF THE SEVERAL STATES.

Maine, William King, Esq.
New Hampshire, Samuel Bell, Esq.
Massachusetts,
Rhode Island, William C. Gibbs, Esq.
Connecticut, Oliver Wolcott, Esq.
Vermont, Richard Skinner, Esq.
New York, Joseph C. Yates, Esq.
New Jersey, Isaac H. Williamson, Esq.
Pennsylvania, Joseph Heister, Esq.
Delaware, Joseph Haslett, Esq.
Maryland, Samuel Stevens, Esq.
Virginia, James Pleasants, Esq.
North Carolina, Gabr. Holmes, Esq.
South Carolina, John L. Wilson, Esq.
Georgia, John Clarke, Esq.
Kentucky, John Adair, Esq.
Tennessee, William Carroll, Esq.
Ohio, Jeremiah Morrow, Esq.
Louisiana, Thomas B. Robertson, Esq.
Mississippi, Walter Leake, Esq.
Indiana, Will. Hendricks, Esq.
Illinois, Edward Coles, Esq.
Alabama, Israel Pickens, Esq.
Missouri, Alexander M'Neir, Esq.

SUCCESSION OF GOVERNORS GENERAL IN BENGAL.

<i>Names.</i>	<i>Assumption of the Government</i>	<i>Time of quitting the Government.</i>	
Alexander Dawson,.....	18 July, 1749	5 July, 1757	{ Dismissed by the Court.
William Fytche,	6 July, 1752	8 Aug. 1752	{ Died 8th August, 1752.
Roger Drake,.....	10 Aug. 1752	21 June, 1758	{ Resigned.
Messrs. Watts,.....	{ 21 June, 1758	{ 27 June, 1758	{ Agreed to call Colonel Clive to the Government.
Manningham,.....			
Becher, and.....			
Holwell,.....	27 June 1758	24 Jan. 1760	{ Resigned.
Colonel Robert Clive,	28 Jan. 1760	27 July, 1760	{ Resigned on the arrival of Mr. Vansittart.
J. Z. Holwell,.....	27 July, 1760	26 Nov. 1764	{ Resigned.
Henry Vansittart, .	Dec. 1764	3 May, 1765	{ Resigned on Lord Clive's arrival.
John Spencer,.....	3 May 1765	20 Jan. 1767	{ Resigned.
Lord Clive,.....	20 Jan. 1767	16 Dec. 1769	{ Resigned.
Harry Verelst,.....	20 Dec. 1769	13 Apr. 1772	{ Ordered to quit the Govt. in the last ship of the season, after Mr. Hastings arrival.
John Cartier,	13 Apr. 1772	1 Feb. 1785	{ Resigned and returned to Europe.
Warren Hastings,.....	1 Feb. 1785	12 Sept. 1786	{ Resigned to Lord Cornwallis
Sir John Macpherson, . .	12 Sept. 1786	10 Oct. 1793	{ Resigned to Sir J. Shore, & embarked from Madras.
The Marquis Cornwallis	28 Oct. 1793	12 Mar. 1798	{ Resigned to Sir Alured Clarke.
Sir John Shore.....	6 Apr. 1798	17 May, 1798	{ Resigned to Lord Wellesley.
Sir Alured Clarke,.....	17 May, 1798	30 July, 1805	{ Resigned to the Marquis of Cornwallis and sailed for Europe on the 26th Aug. 1805.
The Marquis Wellesley..	30 July, 1805	5 Oct. 1805	{ Died on his way to the Upper Provinces.
The Marquis Cornwallis.	16 Oct. 1806	31 July, 1807	{ Succeeded by Lord Minto.
Sir Geo. Hilario Barlow..	31 July, 1807	4 Oct. 1813	{ Resigned on the arrival of the Marquis of Hastings.
The Earl of Minto,.....	4 Oct. 1813	13 Jan. 1823	{ Resigned to John Adam
The Marquis of Hastings.	13 Jan. 1823	1 Aug. 1823	{ Resigned to Lord Amherst.
John Adam,	1 Aug. 1823		
Lord Amherst,			

SUCCESSION OF COMMANDERS IN CHIEF IN BENGAL.

Brigadier General Carnac, resigned	1767
Colonel Richard Smith, Commanding the Forces.....	1767
Brigadier General Sir Rt. Baker.....	1769
Colonel Charles Chapman.....	1773
Colonel Alexander Champion	1774
Lieutenant General John Clavering.....	1774
Brigadier General Giles Stibbert, Prov. Command of the Forces....	1777
Lieutenant General Sir Eyre Coote, K. B.....	1779
Lieutenant General Giles Stibbert, (a second time)	1780
Lieutenant General Sir Robert Slobert, K. B.	1785
Right Hon'ble Earl Cornwallis, K. G.....	1786
Colonel Sir Alexander Mackenzie	1790
Colonel Arthur Ahmuty.....	1793
Major General Sir Robert Abercromby, K. B.....	1793
Major General Charles Morgan.....	1797
Major General Sir A. Clarke, K. B.....	1798
Major General Sir James Craig K. B. to the Provincial Command..	1800
Lieutenant General Gerard Lake, (Lord Lake) ..	1801
The Most Hon. Charles Marquis Cornwallis, K. G. (second time)....	1805
Major General W. Dowdeswell, Provincial Commander in Chief....	1807
Major General Sir Ewen Bailie, Kt Provincial ditto	1807
Lieutenant General George Hewett.....	1807
Major General William St. Leger.....	1810
Lieutenant General Sir George Nugent, Bt K. B.....	1812
General the Most Noble the Marquess Hastings.....	1813
General the Honorable Sir Edward Paget G. C. B.....	1823
General The Rt. Hon. Lord Combermere, G. C. B. G. C. H. & G. C. T. S..	1825

JUDGES OF THE SUPREME COURT.

CHIEF JUSTICES.

Sir Elijah Impey, Knight,	1774
Sir Robert Chambers, Knight.	1791
Sir John Anstruther, Bart	1798
Sir Henry Russell, Bart.	1806
Sir Ed. Hyde East, Knight,	1813
Sir R. H. Blosset, Knight.	1823
Sir Christopher Fuller,	1824
Sir Charles Grey,	1825

PUISNE JUDGES.

Sir Robert Chambers, Knight,	1774
Mr. S. C. Le Maitre,	1774
Mr. Hyde,	1774
Sir William Jones, Knight.	1783
Sir William Dunkin, Knight	1791
Sir James Waston, Knight ...	1793
Sir Henry Russell, Knight	1796
Sir William Burroughs, Bart	1806
Sir John Roysds, Knight.	1815
Sir F. Macnaghten.	1816
Sir Antony Buller,	1825
Sir John Franks, . . .	1825

SHERIFFS OF CALCUTTA,

AND

SINCE THE ESTABLISHMENT OF THE SUPREME COURT, IN 1774.

SHERIFF

DEPUTY.

James MacRabey, .....	.....	1776
Samuel Montague, .....	..... Samuel Tolfrey,	1776
William Wodsworth, .....	..... Harry Stark,	1777
John Richardson, .....	..... Stephen Bagshaw,	1778
Sir John Hadley D'Oyly, Bart. ....	..... Harry Stark,	1779
Alexander Vanrixtell, .....	..... Harry Stark,	1780
Herbert Harris, .....	..... Thomas Boileau,	1781
John Hare, .....	..... Edward Brampton,	1782
Jeremiah Church, .....	..... Edward Brampton,	1783
Robert Morse, .....	..... William Hickey,	1784
Phillip Young, .....	..... William Smoult,	1785
Stephen Cassan, .....	..... William Smoult,	1786
Edmund Morris, .....	..... William Smoult,	1787
William Lawson, .....	..... William Smoult,	1788
John Wilton, .....	..... William Smoult,	1789
William Orby Hunter, .....	..... William Smoult,	1790
Charles Fuller Martyn, .....	..... William Smoult,	1791
Anthony Lambert, .....	..... William Smoult,	1792
William Smoult, .....	..... William Smoult,	1793
James Duncan, .....	..... John Stapleton,	1794
Levi Ball, .....	..... William Hickey,	1795
Ralph Uvedale, .....	..... James Taylor,	1796
Francis Macnaghten, .....	..... James Taylor,	1797
James Vanzant, .....	..... Donald Macnabb,	1798
Walter Ewer, .....	..... Edward Lloyd,	1799
James Brice, .....	..... Edward Lloyd,	1800
Edward Thoroton, .....	..... William Hickey,	1801
Henry Stone, .....	..... Edward Lloyd,	1802
Edward Benjamin Lewin, .....	..... William Hickey,	1803
Richard Fleming, .....	..... James Taylor,	1804
Stephen Laprimauday, .....	..... William Hickey,	1805
Henry Churchill, .....	..... William Hickey,	1806
James Archibald Simpson, .....	..... James Taylor,	1807
William Fairlie, .....	..... William Hickey,	1808
James Archibald Simpson, .....	..... Charles Whalley,	1809
Patrick Moir, .....	..... Charles Whalley,	1810
Robert Cutler Fergusson, } .....	..... James Taylor,	1811
Josias Dupre Alexander, .....	..... Robert M. Thomas,	1812
John B. Birch, .....	..... William Scott,	1813
George Saunders, .....	..... James Taylor,	1814
J. H. Fergusson, .....	..... Robert M. Thomas,	1815
Charles D'Oyly, .....	..... Benjamin Comberbach,	1816
J. W. Fulton, .....	..... B. Turner,	1817
E. C. Macnaghten, .....	..... C. G. Strettell,	1818
G. Templer, .....	..... W. A. Brewer,	1819
P. Maitland, .....	..... William Smoult,	1820
H. Compton, .....	.....

TABLE OF PRECEDENCE.

SHERIFF.		DEPUTY.	
G. Warde, ..	....	C. G. Strettell, ..	1821
James Calder, ..	....	W. H. Abbott, ..	1822
W. H. Macnaghten, ..	.....	W. H. Smoult, ..	1823
R. McClintock, .....	.....	C. G. Strettell, ..	1824
W. H. Macnaghten, .....	.....	W. H. Smoult, ..	1825
W. Prinsep, .....	.....	B. Waddington,	1826

TABLE OF PRECEDENCE IN INDIA.

The Governor General.

The Vice President, or Deputy Governor for the time being.

The Governor of Madras.

The Governor of Bombay.

The Governor of Prince of Wales' Island.

The Chief Justices of Bengal, Madras, Bombay and P. W. I.

The Bishop of Calcutta.

The Members of the Council according to their situations in the Council of their respective Presidencies.

The Puisse Judges of the Supreme Courts of Judicature.

The Commander in Chief of His Majesty's Naval Forces, and the Commander in Chief of the Army at the several Presidencies, according to relative Rank in their respective services.

Military and Naval Officers above the rank of Major General.

All other Persons to take place according to what shall appear to have been the general usage of the several Presidencies.

The Archdeacons to be considered, as next in Rank to the Senior Merchants.

All Ladies to take place according to the Rank assigned to their respective Husbands, with the exception of Ladies having precedence in England, who are to take place according to their several Ranks with reference to such precedence, after the Wives of the Members of Council at the Presidencies in India.

Extract from a Public General Letter from the Honorable the Court of Directors, dated 21st July, 1786.

Para. 10. Having taken into our consideration, in consequence of a reference from the Presidency of Bombay, the rule of Precedence which ought to be observed whenever there may be occasion for our Civil and Military Servants to act together in a deliberative capacity, for purposes not at present foreseen by us or not described in our letter of the 21st September last. We hereby direct, that the Senior Civil Servant whatever his rank may be do always preside at such meetings, whether the same be held at the Presidency, or at the subordinate Settlements. With respect to the rest, Members of Council must take rank of all Military Officers; a Senior Merchant of a Lieutenant-Colonel; a Junior Merchant of a Major; Factor of a Captain, and a Writer of a Subaltern.

RELATIVE RANK.

xxiii

NAVAL AND MILITARY OFFICERS.

Admirals.....	With.....	Generals
Vice Admirals.....	„	Lieutenant Generals
Rear Admirals.....	„	Major Generals
Commodore and 1st Captain to Commander in Chief..		Brigadier Generals
Captains of 3 years post.....	„	Colonels
Other Post Captains.....	„	Lieutenant Colonels
Commanders.....	„	Majors
Lieutenants.....	„	Captains

CIVIL & MILITARY SERVANTS.

Senior Merchants.....	above all	Lieutenant Colonels
Junior Merchants.....	„	Majors
Factors.....	„	Captains
Writers.....	„	Subalterns

MEDICAL AND MILITARY OFFICERS.

Members of the Medical Board..	With	Lieutenant Colonels
Superintending Surgeons.....	„	Majors
Surgeons.....	„	Captains
Assistant Surgeons.....	„	Lieutenants

Coins, Weights, Measures, &c.

Coins, Weights, Measures, Exchange, &c.

The following Remarks from Thornton's East Indian Calculator, an invaluable Work, from which most of the following Tables are extracted, will be the best preface we can offer to this part of our Appendix.

"The account subjoined of Money, Weights, and Measures is almost entirely new. This part of the work cannot be expected to possess equal pretensions to accuracy with the other. The impossibility of attaining that object, under existing circumstances, prevents the Editor from saying more than that it is more correct than preceding accounts, and as perfect as it could be made by a diligent examination of every authentic source of information upon the subject. He has derived great assistance (with permission of the Author) from the *Universal Cambist* of Dr. KELLY, undoubtedly the best and safest authority. The communication he has had with that gentleman, convinces him that implicit reliance cannot be placed upon existing accounts of the Weights and Measures of India; a defect which can only be remedied by the plan adopted, under the authority of Government, with respect to those of other parts of the world, the true proportions of which have been accurately determined by an examination of specimens sent from abroad of the Weights and Measures actually used, accompanied with explanations from the proper authorities on the spot. Accordingly, the Court of Directors of the East India Company have issued orders to their servants in India, to transmit to England verified standards of the Weights and Measures in use throughout their territories, which, when received, are forwarded, for this important and desirable object, to Dr. KELLY whose talent and qualifications render him the fittest person to be entrusted with the superintendence of this as of the former operation.

"It is obvious that considerable time must elapse before this laborious undertaking can be accomplished. The multiplicity of the different measures of quantity used throughout India, and the confusion which prevails, especially in the interior, with respect to their standard, relative proportions, &c. have been frequently spoken of by travellers, and must greatly embarrass the undertaking. Dr. HEYNE states that, in Mysore, almost every Coshah, or chief town of the district, has Weights and Measures differing widely from those in its neighbourhood. The scales commonly used, he says, are likewise extremely rude and inaccurate, being merely flat baskets suspended from a balanced pole, which is tied to a noose.

"It is remarkable that an attention to this subject is distinctly enjoined by the ancient legislator of the Hindoos:—"Let all weights and measures," says MENU, "be well ascertained by the King and once in six months let him re-examine them."—*Institutes of Hindoo Law* Chap. VIII. tit. 403"

Omitting fractions, 335 Bengal Sicca Rupees are the equivalent exchange of 350 Madras Siccas, at which the Public Securities are transferrable; and consequently, 350 Madras Siccas (or 100 Star Pagodas, at 8s. each) being the equivalent of £40, 335 Bengal Siccas should give the same sum. But the interest Bills, payable in London, allow £40 for 320 Bengal Siccas only, at 2s. 6d. each, (the Company's rate of Exchange), which is in favour of the receiver of the Bills 37½ Bengal Siccas, or £41. 13s. 9d. sterling, per £100, against the Company.

Again—335 Bengal Siccas, at 2s. 6d. each, give £41. 17s. 6d., and 350 Madras Siccas, at 2s. 3d. each, (the Company's rate of Ex-

change), give £39, 7s. 6d.; the former sum being £1. 17s. 6d. *above*, and the latter 12s. 6d. *below*, the nominal equivalent of each, namely £40.

Again:—The gold of the Guinea and Sovereign is of the same standard as that of the Madras Gold Rupee, *viz.* 22 carats fine; and the latter, weighing 180 grains of that gold, exchanges for 15 Silver Rupees of the same weight, which gives 12 grains of gold to each Rupee of Silver, equivalent to 1 grain per Silver Fanam of the late coinage, and $1\frac{1}{2}$ per Silver Anna of the new coinage of that Presidency. Now the Sovereign, weighing clear $\frac{2}{3}$ of the Madras Gold Rupee, which should fetch, according to the foregoing estimate, a fraction above 80 Rupees, fetches only $8\frac{1}{2}$ Rupees, according to the Company's valuation of 875 Madras Rupees per £100; a difference against the receiver upon this footing of not less than 132 Rupees upon every £100.

TIME TABLE.

No. 1.—Shews the number of days from any given day in one month to the same day of any other month. It must be observed that in Leap Year, if the end of the month of February be included in the time, one day must be added. If it be desired to find the number of days from a given day in one month to a different day in and then, the difference between the dates must be added to, or subtracted from (as the case may be) the amount. For Example:—To find the number of days between the 5th of January and 12th of November:—

From 5th of January to 5th of November - - 304 Days.

From 5th to 12th of November - - - - - 7

311

If it be Leap Year, add - - - - 1

Answer - - - 312

No. 2.—Shews the decimal parts for each and all the days in the twelfth part of a year, consisting of $365\frac{1}{4}$ days.

TIME. No. 1.

Number of Days from one Month to another.

Between	January	February	March	April	May	June	July	August	September	October	November	December
January..	265	331	306	275	245	214	184	153	122	92	61	31
February	31	365	337	306	276	245	215	184	153	123	92	62
March....	59	28	365	334	304	273	243	212	181	151	120	90
April....	90	59	31	365	335	304	274	243	212	182	151	121
May....	20	89	61	30	365	334	304	273	242	212	181	151
June....	251	120	92	61	31	365	335	304	273	243	212	182
July....	81	150	122	91	61	30	365	334	303	273	242	212
August..	212	181	153	122	92	61	31	365	334	304	273	243
September	243	212	184	153	123	92	62	31	365	335	304	274
October..	273	242	214	183	153	122	92	61	30	365	334	304
November	304	273	245	214	184	153	123	92	61	31	365	335
December	331	300	275	244	214	183	153	122	91	61	30	365

TIME, No. 2.

Decimal Parts for Days in the Twelfth Part of a Year.

Days.	D. P.	Days.	D. P.	Days.	D. P.	Days.	D. P.
1	.033	9	.296	17	.558	25	.821
2	.066	10	.328	18	.591	26	.854
3	.098	11	.361	19	.624	27	.887
4	.131	12	.394	20	.657	28	.92
5	.164	13	.427	21	.69	29	.953
6	.197	14	.46	22	.723	30	.986
7	.23	15	.493	23	.756		
8	.263	16	.526	24	.788		

COINS, WEIGHTS, &c.

CALCUTTA IN BENGAL.

COINS.—Accounts are kept here in *Sicca Rupees*, with their subdivisions, *Annas* and *Pie*; 12 *Pie* make 1 *Anna*; 16 *Annas* 1 *Rupee* and 16 *Rupees*, 1 *Gold Mohur*. To this currency must all the re; specie be converted, before any sum can be regularly entered into a merchant's book. The Company keep their accounts in *Sicca Rupees* which bear a *Batta* of 16 per Cent. against the *Current*.

The *Coins* current are *Gold Mohurs*, with their subdivisional halves and quarters; *Sicca Rupees*, halves and quarters; *Annas*, *Pice*, (equal to 3 *pie*) and half *Pice*. The two last are of copper.

In 1766 the *Bengal Gold Mohur* weighed 179.66 grains, was of the fineness of 20 Carats, and passed for 14 *Silver Rupees*. The gold was here overvalued, for it passed in proportion to silver, as 169 45 to 1. In 1769 it was ordered that the *Bengal Gold Mohur* should weigh 190.773 grains, and in this coinage gold was valued to silver nearly as 14 8 to 1; and, by Regulation 35, Anno 1793, it was directed that the nineteen *Sun Gold Mohur* should weigh 190 894 grains, and contain $\frac{3}{4}$ of a grain in 100 of alloy, and that it should pass for 16 nineteen *Sun Sicca Rupees*. Here gold is valued in proportion to silver as 14 85 to 1.

Gold Mohurs are coined only at the mint of *Calcutta*; at the subordinate mints of *Benares* and *Furruckabad*, silver alone is coined. The fineness of both metals is the same as *English standard gold*, 1-1 $\frac{1}{2}$. The following statement shews the present weight, fineness, and sterling value of the *Coins*, reckoning the value of gold at £3. 17s. 10 $\frac{1}{2}$ d. per standard ounce; and silver at 5s. 2d.

	Grains pure	Grains alloy	Grains gross weight	Value.
				£ s. d.
<i>Gold Mohur</i>	187 651	17 059	204 710	1 13 2 $\frac{1}{2}$ 2-25
<i>Sicca Rupee</i>	175 923	15 993	191 916	0 2 0 $\frac{1}{2}$ 6-25
<i>Furruckabad Rupee</i>	165 215	15 019	180 234	0 1 11 $\frac{1}{2}$ 8-25

By Regulation, 1819, the coinage of the *Benares Rupee* is discontinued; and the *Furruckabad Rupee* made the legal coinage of *Benares*.

It will be observed that the alloy has been increased; a regulation which took place in 1819, whereby much expence is spared in refining. The charge for coining and for refining is the same at all the mints, for silver; namely, 2 per cent, if the bullion be of the standard fineness; but where it differs, a proportion charge of from $\frac{1}{4}$ to $\frac{1}{2}$ per cent, is made for refining.

See also the Assay Report, 1821—BOMBAY.

The standard of the Bengal money has ever been silver. Gold is occasionally coined, but the great bulk of the currency is silver. The most common silver coin is the Rupee of 1 Sicca, or 10 Massa weight.

These Rupees were formerly called Sicca Rupees only during the year after their coinage, when the batta they bore on Current Rupees was 16 per cent; the second this was reduced to 13, and the third and following years the batta was 11 per cent; they were then called Sonant or Sunat Rupees. But with a view to abolish this distinction, all the Rupees coined of late years by the East India Company, have been dated the nineteenth Sun, that is the 19th year of the Mogul's reign; and by Regulation 35, Anno 1793, it was ordered that the nineteen Sun Sicca Rupees should be received as the legal coin of Bengal, Bahar, and Orixa.

There are various other kinds of Rupees to be met with in Bengal, whose fineness and weight are different, though their denominations are the same. From this, and from the natives frequently punching holes in the Rupees, and filling up the vacancy with base metal, and their wilfully diminishing the weight of the coin after coming from the mint, the currencies of Rupees from the different provinces are of different values. This defect has introduced a custom of employing shroffs or money changers, whose business is to set a value upon these different currencies, according to every circumstance, either in their favour, or their prejudice. When a sum of Rupees is brought to one of these shroffs, he examines them piece by piece, and arranges them according to their fineness; then by their weight; he then allows for the different legal battas upon Siccas and Sonants; and this done, he values in gross by the Rupees current what the whole are worth; so that the Rupee current is the only thing fixed, by which coin is valued.

A Current Rupee is reckoned at 2s. and a Sicca Rupee of account commonly at 2s. 6d.

A Lac of Rupees is 1,00,000; and a Crore, 100 Lacs, or 1,00,00,000 Rupees; and in accounts, sums are distinguished into Crores, Lacs, and single Rupees, by marks or divisions, as in the foregoing examples.

Cowries, small white glossy shells, are made use of for small payments in the Bazar, and are generally thus reckoned:

4 Cowries	} equal to	1 Gunda
20 Gundas		1 Pua
4 Pua ..		1 Anna
4 Annas		1 Cahu, which is about $\frac{1}{4}$ of a Rupee

But they rise and fall according to the demand there is for them, and the quantity in the Market

The following is a Table of the different kinds of Rupees Current at the Presidency, with their Relative Value to each other.

CURRENT RUPEES COMPARED WITH OTHER RUPEES

	R.	A.	P.		R.	A.	P.
Sicca Rupees.	86	3	4	100 Sicca Rupees.	80	0	0
Arcot.	92	9	6	100 Arcot.	108	0	0
Bombay	90	14	7	100 Bombay	110	0	0
Duss Massa	90	14	7	100 Duss Massa.	110	0	0
Mooney Soortee . .	91	11	11	100 Mooney Soortee . .	109	0	0
Mochedan.	91	11	11	100 Mochedan.	109	0	0
Old Sonaut.	90	1	4	100 Old Sonat.	111	0	0
Patna Sonaut.	90	1	5	100 Patna Sonat.	111	0	0
Sonaut Fooley.	88	7	11	100 Sonat Fooley.	113	0	0

are equal to
Current Rupees

Sicca Rupees compared with other Rupees.

Current Rupees.	116	0	0	100 Current Rupees.	86	3	4
Arcot.	107	6	6	100 Arcot.	93	1	8
Bombay	105	7	3	100 Bombay	94	13	2
Duss Massa.	105	7	3	100 Duss Massa.	94	13	2
Mooney Soortee.	106	6	9	100 Mooney Soortee.	93	15	5
Mochedan.	106	6	9	100 Mochedan.	93	15	5
Old Sonaut.	104	8	1	100 Old Sonaut.	95	11	0
Patna Sonaut.	104	8	1	100 Patna Sonaut.	95	11	0
Sonaut Fooley.	102	10	5	100 Sonaut Fooley.	97	6	7

are equal to Sicca Rupees

COINS, WEIGHTS, MEASURES, EXCHANGE, &c:

Sonant Rupees compared with other Rupees.

	R.	A.	P.		R.	A.	P.
100 Sonant Rupees are equal to	Sicca Rupees	95	11	0	100 Sicca Rupees.	104	8
	Arcot	102	12	5	100 Arcot.	97	4
	Bombay	100	14	7	100 Bombay.	99	1
	Duss Massa	100	14	7	100 Duss Massa	99	1
	Mooney Soortee.	100	13	4	100 Mooney Soortee.	98	3
	Mochedan	100	13	4	100 Mochedan.	98	3
	Sonant Fooley.	98	3	8	100 Sonant Fooley	101	12
	Current Rupees	111	0	0	100 Current	90	1
							5

are equal to
Sonant Rupees

Mooney Soortee and Mochedan Rupees compared with other Rupees.

100 Mooney Soor- tee, or Mochedan Rupees are equal to	Sicca Rupees	93	15	5	100 Sicca Rupees.	106	6
	Arcot	100	14	10	100 Arcot.	99	1
	Bombay	99	1	5	100 Bombay.	100	14
	Duss Massa.	99	1	5	100 Duss Massa	100	14
	Sonant Fooley.	96	7	4	100 Sonant Fooley	103	10
	Current	109	1	1	100 Current	91	11
	Old Sonant.	98	3	2	100 Old Sonant.	101	13
	Patna Sonant	93	3	2	100 Patna Sonant.	101	13
							4

are equal to
Mooney Soortee
Rupees

Weights.—Great Weights are Maunds, Seers Chittacks, and Siccas, thus divided :—

5 Siccas	} are equal to {	1 Chittack.
16 Chittacks		1 Seer.
40 Seers		1 Maund.

There are two Maunds in use here, viz. the Factory Maund, which is 74 lbs. 10 oz. 10.666 drs. avoirdupois ; and the Bazar Maund, which is 10 per cent. better, and is 82 lbs. 2 oz. 2.133 drs

80 Sicca Weight equal to a Calcutta Bazar Seer.

60 Ditto, a Serampore Seer.

82 Ditto, a Hooghly Ditto

84 Ditto, a Benares Mirzapore ditto

96 Ditto, an Allahabad and Lucknow ditto.

A Calcutta Factory Seer is equal to 72 Sicca weight, 11 Annas, 2 Puns, 10 Gundas, 3.63 Cowries.

GOLD AND SILVER WEIGHTS.

4 punkos	} are equal to {	1 dan or grain
4 dans ..		1 rutty
6½ ratties		1 anna
8 ratties		1 massa
10 massas		1 sicca weight-170½ grains troy,
100 ratties		1 tolah [or 6.570½ drs. avoirdu
12½ massas		1 tolah
16 annas		1 tolah
166½ ratties		1 mohur
13.28 massas		1 mohur
17 annas..		1 mohur

The tolah is equal to 224 588 gr. Troy.

MEASURES.

CLOTH MEASURE.

3 jorbes	} make .. {	1 angulla
3 angullas.....		1 gheriah
8 gheriahs ..		1 haut or cubit,--18 inches
2 hauts		1 guz—1 yard

LAND MEASURE.

Land is measured by the haut, or cubit; 5 cubits long and 4 broad is 1 chittack, equal to 45 square feet.

16 chittacks ..	} make..... {	1 cottah
20 cottahs. ...		1 biggah
30½ biggahs ..		1 English acre
40 biggahs ..		1 Mad. canney

LIQUID MEASURE.

5 sicca weight	} make .. {	1 chittack
4 chittacks ..		1 pouah, or pice
4 pouahs		1 seer
40 seers		1 maund
5 seers		1 pussaree, or measure
measure ..		1 bazar maund

GRAIN MEASURE.

5 chittacks ..	} make	1 koonkee
4 koonkees ..		1 raik
4 raiks		1 pally—9-1-12 lbs. avoird
20 pallies		1 soallee
16 soallees.....		1 khahoon—40 maunds

LONG MEASURE.

3 grains	} make	1 finger
4 fingers		1 hand
3 hands		1 span
2 spans		1 arm or cubit—8 inches
4 arms		1 fathom
1000 fathoms.....		1 coss, or mile, which is one Eng-
lish mile, 1 furlong, 3 poles, and $\frac{1}{2}$ yards.		

FOR GOODS RICKONED BY TALE.

5 particulars	} make...	1 gunda
4 gundas, or 20 particulars		1 koorjee, or 1 corge

MADRAS

Coins.—According to the old monetary system, accounts were kept at this Presidency in Star Pagodas, Fanams, and Cash. The Pagoda weighed 52.56 grains troy, and was commonly valued at 8s. It was divided into 45 Fanams, each Fanam containing 80 Cash. This was the proportion observed by Government, the Bank, and Agency Houses; but in the shops and bazar exchange, the number of Fanams to the Pagoda fluctuated according to circumstances, from 42 to 46 Fanams.

The Gold Coins were the single and double Pagodas; the Silver Coins were the single, double, and 5 Fanam pieces; the one-eighth, quarter, half, 1 and 2 Rupees; and quarter and half Pagodas; the Copper Coins consisted of 1, 5, 10, 20, and 40 Cash pieces.

According to the new currency, fixed by proclamation, dated Fort St. George, 7th January 1816, the Silver Rupee constitutes the standard coin of this Presidency. The public accounts are accordingly converted from the Star Pagoda (the coinage of which is discontinued) into the Madras Rupee, at the exchange of 350 Rupees per 100 Star Pagodas. All Government transactions are now conducted in Rupees.

BOMBAY.

Coins.—Accounts are kept at Bombay in Rupees of 4 quarters and 400 Reas.

		Rs.	D.	Q.	D.	P.
2 reas	} make	1 urdee.....	0	0	0	0 60
1 reas.....		1 doogany, or single pice...	0	0	0	1 20
3 reas, or 3 urdees		1 doorea	0	0	0	1 80
4 reas, or 4 urdees		1 fuddea, or double pice...	0	0	0	2 40
3 fuddeas, or pice.....		1 anna	0	0	1	3 50
12 pice, or 4 annas		1 quarter rupee.....	0	7	2	
25 pice, or 8 annas.....		1 half rupee	0	1	3	
50 pice, or 16 annas		1 rupee	0	2	6	
5 rupees		1 paanchea.....	0	12	6	
8 paancheas, or 16 rupees		1 gold mohur	1	17	6	

The annas and reas are imaginary money.

Remarks on the Coins of Bombay.

SILVER.—The old Bombay Rupee is the same as was coined at Surat under the Mogul Government. It weighed 178.914 grains, and contained 1.24 per Cent. of alloy. By an ancient agreement with the Nabob of Surat, the Rupee of both Governments was to circulate through both at an equal value; while they mutually pledged themselves to keep up the Coin to its exact standard of weight and fineness. The Nabob, however, did not keep to this agreement: for his Rupees were found soon afterwards to contain, instead of 1.24 per Cent. of alloy, no less than 10 12. and even 15 per Cent. The consequence of this was, that all the Bombay Rupees were carried to Surat to be re-coined. This mint was entirely stopped in its silver coinage for more than twenty years, and the circulation of silver was occupied by the Surat Rupee.

In this situation of things the merchants could not afford to coin their bullion here, and therefore Bombay was long without a silver coinage of its own; when Government in 1800 ordered the Surat Rupee to be struck in this mint, and since that time the Rupee has been kept at an equal value in both mints. In both the Silver Rupee weighs 179 grains, and contains 7.97 per Cent. of alloy.

GOLD.—In the year 1774 the Gold Mohor was made of the same weight as the Silver Rupee. It was ordered to be of the fineness of a Venetian, and to pass for 15 Silver Rupees. In this coinage, therefore, 14.9 grains of silver represented one grain of gold; for such is the proportion between the quantity of gold in this Gold Mohur, and the silver in 15 old Bombay Rupees. When the Surat silver currency had occupied the circulation, this proportion between gold and silver was quite destroyed; so that gold coined according to the regulation of 1774, was now exchanged for no more than thirteen times its weight in silver, and often for much less.

In order to remedy this, and to bring back the Coins of gold and silver to nearly their ancient proportions, and their relative value in the market, it was ordered in 1800, that the Gold Mohur should be of the weight as the Silver Rupee, that it should contain the same quantity of alloy, and that it should pass for 15 Rupees.

WEIGHTS.—The English weights being in common use here, and at all the other Presidencies, the following account of their relative proportions may be found useful.

The two principal weights established in Great Britain, are the avoirdupois and troy weight; the last is again divided into diamond and money weights; the grain is understood to be a grain of wheat, gathered in the middle of the ear.

Avoirdupois Weights.

3 scruples	} make ..	1 dram
16 drams.		1 ounce
16 ounces.....		1 pound
28 pounds.....		1 quart
4 quarters		1 Cwt.
20 Cwt.		1 ton

Comparison between Troy and Avoirdupois

175 troy lbs.	} make ..	144 avoird. lbs.
176 troy ounces.....		192 avoird. oz.
1 troy lb.....		5760 grains
1 avoird. lb.....		7000 grains
1 avoird. oz.....		437½ grains
1 troy. oz.		480 grains

Troy Weights.

24 grains	} make ..	1 penny wt.
20 penny wts.		1 ounce
12 ounces		1 pound

The moneyers have a peculiar subdivision of the grain troy thus:

24 blims.	} make ..	1 periot
20 periot		1 droit
24 droits		1 mite
20 mites		1 grain

Diamond Weights.

Are carats, each carat being divided into 4 grains or 64 parts. The ounce troy contains 150 such carats; therefore this carat is 3¼ grains troy; hence 5 diamond grains are equal to 4 gold grains.

The other weights in use at this Presidency are the under-mentioned:—

Silver Weights.

6 chows	} make ..	1 goonze, or gr.
2½ goonzes		1 vall
40 valls		1 tola, or rupee
24 tolas		1 seer
32½ tolas		1 lb troy

Silver is commonly sold from 96 to 100 single pice per tola but computations in money are made by fuddas, or double pice. The tola equals in weight the silver rupee.

The Bombay great weights are Pice, Seers, Maunds, and Candies, thus divided:—

			lbs. oz. drs
30 pice	} make..	1 seer. .. avoirdupois..	0 11 32
40 seers		1 maund	28 0 0
20 maunds		1 candy	560 0 6

Although the above represent the commonly received standard of gross weights at Bombay, yet there are a great number of commodities which are not governed by them, but sold by the Surat Maund, which notwithstanding it is said to contain only 40 seers, is sometimes 41, 42, 43, through all the intermediate gradations up to 46; nor is the Candy uniformly confined to 20 Maunds.

*M E A S U R E S.**Long Measure.*

18 inches or taso..	} make ..	1 haut or cubit
26 inches.....		1 guz

The English yard of 36 inches is in common use.

N. B. Piece goods, and a few other articles are sold by the corgé of 20 pieces.

Salt Measure,

100 baskets..... } make .. { 1 anna—2½ tons
 16 annas } { 1 rash—40 tons

Dry Measure.

2 tiprees } make .. { 1 seer
 4 seers..... } { 1 adowley, or wily
 16 adowlies } { 1 parah
 8 parahs } { 1 candy

Batty Measure.

2 tiprees } make .. { 1 seer
 7½ seers } { 1 adowley
 20 adowlies..... } { 1 parah*
 6¼ parahs..... } { 1 candy
 25 parahs..... } { 1 moorah†
 4 candies } { 1 moorah

* Equal to 34lbs. 8 oz. 12 drs.

† Equal to 863lbs 12 oz. 12 drs.

A bag of rice weighs 6 maunds. or 163 lbs. and is Madras Mds. 6 5 30 4.

A Bombay candy is Do 22 3 8 or equal to 25 bushels.

Pearls have here, as at Madras, a real and a nominal weight:—

Real Weight.

4 annas..... } make .. { 1 quarter
 4 quarters..... } { 1 ruttee
 24 ruttees } { 1 tank

The tank equals 72 grains troy.

Nominal Weight.

16 buddams } make .. { 1 docra
 25 docras } { 1 quarter
 4 quarters } { 1 chow

The nominal standard is 1 tank to 330 chow.

Rule for reducing the real to the nominal weight:—Multiply the square of the number of tanks by 330. and divid by the number of pearls; the quotient is the number of Bombay chow.

By the Cutcha weight are sold Jaggery, Sugar, Tamarinds, Turmeric, Ginger, Mustard, Capsicum, Betel-nut, Assafœtida, Garlic, Spices, Pepper, Cardamoms, Sandal-wood, Wool, Silk, Cotton, Thread Ropes, Honey, Wax, Lac, Oil, Ghee, &c. The two latter are frequently sold by measure.

BENCOOLEN.

(On the Island of Sumatra.)

COINS.—Accounts are kept in Dollars, sometimes called Reals, reckoned at 5s. sterling.

2 satallies. } equal to { 1 Sooka
 4 Sookas } { 1 Dollar or Real

WEIGHTS.—The Chinese Pecul is used in the Bazar. The Bahar weighs 560 lbs. avoirdupois. The Tale is 26 dwts. 12 grs troy.

MEASURES.—The Coyang dry measure contains 800 Bamboos, each Bamboo equal to an English wine gallon.

CHINA AND CANTON.

COINS.—Accounts are kept in Tales, Mace, Candarines, and Cash, thus divided: -10 Cash, 1 Candarine; 10 Candarines, 1 Mace; 10 Mace, 1 Tale.

There is but one kind of money made in China, which is called Petty, or Cash; it is of a base metal, cast, not coined, and very brittle; it is round, about the size of an English farthing, marked on one side with Chinese characters, rather raised at the edges, with a square hole in the middle. They are usually strung a hundred in a string; but they rise and fall according to the quantity in the market, varying from 750 to 1000 Cash for a Tale. Their chief use is in making small payments amongst the lower classes of the people.

Spanish dollars are the principal coin current, but other silver coins are occasionally met with. For small change they cut the coins into pieces, and weigh them, for which purpose every merchant carries scales and weights with him, put up in small portable wooden cases; they are made somewhat after the plan of the English steelyards, and are called by the Chinese a dotchin. For the purpose of cutting the silver, they have a pair of scissors; and some are so dexterous, that they will cut the quantity required, without having occasion to cut a second time. All dollars which pass through the Hong Merchants' hands bear their stamp, or chop; so that by frequent exchanges, the dollars become soon mutilate, and are then cut up for small change, or melted into ingots. All duties are paid in sycee or pure silver.

In the East India Company's accounts the Tale is reckoned at 6s. 8d. sterling; but its intrinsic value is according to the price paid for silver in London.

WEIGHTS—The great weights are the Pecul, Catty, and Tale thus divided:—

			lbs.	oz.	drs.	
16 Tales..	} equal to	1 Catty..	1	5	5.333	} avoirdupois.
100 Catties..		1 Pecul..	133	5	5.333	

All goods are weighed at China; likewise provision, as milk, fowls, hogs, &c.

In delivering a cargo, English weights and scales are used, and afterwards turned into China Peculs and Catties. If the weights and scales are brought from Canton, care should be taken that the beam is not longer on one side than the other; some of them have holes or notches at each end of the beam, by which they can, by hanging the scales in one or other, diminish or increase the weight considerably.

The weights are in generally light, particularly those they sell by, as have been found by weighing tutenague, raw silk, &c. Many of their dotchins are loaded in the pea. Above all it is particularly necessary to pay attention to the weighing man, who is very apt to jerk the scale down, or pull it to him before he cries the weight, and that often erroneous. If a person delivering a cargo, will take the trouble of putting in the weights himself, and balancing the scales, the benefit that will be derived by the cargo turning out well, will be an ample compensation for his trouble.

Gold and silver are also weighed by the Tale and Catty; 100 Tals are reckoned to weigh 120 oz. 16. dwts. troy, which make the tale equal to 579.84 grains.

The foregoing Weights are sometimes otherwise denominated by the natives; the Catty is called Gin; the Tale, Lyang; the Mace, Tchen; the Candrine, Fwen; and the Cash, Lis.

Gold is purchased in ingots of a determined weight, which the English call Shoes of Gold; the largest weigh ten Tales, and the gold is reckoned 94 Touch, though it may be only 92 or 93.

The Chinese arithmetic is mechanical. To find the aggregate of numbers, a machine is in universal use with all descriptions of people. By this machine, which is called a swanpan, arithmetical operations are rendered palpable. It consists of a frame of wood, about an inch deep, and of various sizes, from 4 to 12 inches long, by 2 to 6 broad, divided into two compartments by a bar down the middle through this bar at right angles are inserted a number of parallel wires, and on each wire; in one compartment are five moveable balls, and in the other, two. These wires may be considered as the ascending and descending power of a numeration table, proceeding in a tenfold proportion, so that if a ball upon any of the wires in the larger compartment be placed against the middle bar, and called unity, or one; a ball on the next wire above it will represent ten; and one on the next, one hundred; so also, a ball on the wire next below that expressing unity, will be one-tenth; the next lower, one hundredth; and the balls on the corresponding wires in the smaller compartment will be five, five hundred, five-tenths, five hundredths, five thousandths; the value or power of each of these in the smaller division, being always five times as much as those in the larger. This system, from its apparent ease and simplicity, is much admired, but is subject to error; and a person commonly conversant with arithmetic, will make more progress, and be more correct, than the most skilful of the Chinese with the swanpan.

MEASURES — The long measure in use at Canton is called the coid or robe: it is divided into ten punts, and is equal to 14.625 English inches. There are several measures answering to our foot.

Eng. Inches

The Foot of the Mathematical Tribunal is equal to 13 125

The Builder's Foot, called Congpu 12 7

The Tailors' and Tradesmen's Foot..... 13 33

The Foot used by Engineers..... 12 65

The Li contains 180 fathoms, each of ten feet of the last mentioned length, which make the Li 1,897 English feet; and 192½ Lis measure a mean degree of the meridian, nearly: but the European Missionaries divide the degree into 200 Lis, each Li 1,826 English feet, which makes the degree 69,166 English miles.

THE CONJURER.

OR A SMALL UNIVERSAL TABLE.

TO ANSWER A GREAT VARIETY OF PURPOSES AND PARTICULARLY THE FOLLOWING

- 1 It shows the simple interest of any sum of money for any rate & time.
- 2 It reduces Current Rupees into Sicca Rupees.
- 3 It reduces Sicca Rupees into Current Rupees.
- 4 It reduces Factory Weight into Bazar Weight.
- 5 It reduces Bazar Weight into Factory Weight.
- 6 It reduces Bazar Weight into Tons, &c.
- 7 It reduces Tons into Bazar Weight.
- 8 It reduces Factory Weight into Tons, &c.
- 9 It reduces Tons into Factory Weight.

THE TABLE, AND MULTIPLIERS TO BE USED WITH THE TABLE.

9	1007500000	1 For Interest Mult by the Rate and Time	
8	0006666666	2 For Curr Rupees to Sicca, better done by the Pen	
7	005933333	3 For Sicca Rupees to Current ditto.	
6	005000000	4 For Factory Wt. into Bazar Wt Mt by	1000 1-11
5	1004166666	5 For Bazar Weight into Factory Wt by	1326
4	0003333333	6 For Bazar Weight into Tons by	44
3	0002500000	7 For Tons into Bazar Weight by	30000 3 11
2	0001666666	8 For Factory Weight into Tons by	40
1	0000833333	9 For Tons into Factory Weight by	36000

EXAMPLES.

1st. What is the Interest of 50000 Rupees for 6 months and 3 days at 6 per cent per annum.

$$50000 \times 6 \times 6 \text{ months 3 days} = 1830000$$

Multiply the Principal 50 000 by 6 the rate per cent. gives 300,000; and 300,000 by 6 months and 3 days, you get 1830000 for which collect from the Table.

Or divide 1830000 by 12 the quotient is 152500 and cutting off the two right hand figures the Answer is Rs 1525 as before.

Opposite 1 is 0000833,333

Ditto 8 is 000666,666

Ditto 3 is 0 025 000

Answer, Rupees 1525.

2d. To reduce Current Rupees into Sicca Rupees, is best done by the Pen, as the multiplier would be too great to be of any use with the Table.

By the Pen, suppose 10000 Current Rupees to be reduced to Sicca Rupees, Multiply by 25 and divided by 29,—that is 10000×25 the answer required 29 = Sa. Rs. 8620 11 0

3d. To reduce Sicca Rupees to Current Rupees—Multiply by 116 and cut off the two right hand figures, the product will be the Answer.

Thus $1000 \times 116 = 1160,00$ or 1160 Current Rupees the Answer.

4th. To reduce Factory Weight to Bazar Weight—Multiply by 1000, 1-11 and collect from the Table.—Thus suppose 1000 Factory Maunds were required to be reduced to Bazar Maunds, &c.

$1000 \times 1000, 1-11 = 1090909,$

Or thus by the Pen.

Opposite 1 is	0000833,833
Ditto 9 is	00075,000
Ditto 9 is	000,750
Ditto 9 is	0,007

Divide 10909,09 by 12
the Quotient 909,09 is the
answer as before. Note; two
figures must be always cut
off to the right when dividing by 12

Answer Bazar Weight 909,090

Or Bazar maunds....909-3sr, 10 chattacks

5th. To reduce Bazar Maunds to Factory Weight—multiply by 1320 and collect from the Table. Thus suppose 1000 Bazar Maunds were required to be reduced to Factory Maunds, &c.

$1000 \text{ Baz. Mds.} \times 1320 = 1320000$

Or thus by the Pen, 132000, Di-
vided by 12

Opposite 1 is	0000833,333
Ditto 2 is	000250,000
Ditto 2 is	00016,666

Gives 110000 cut off the two right-
hand figures, the answer is 1100
Factory Maunds as before.

Answer Factory Maunds. 1100

6th. To reduce Bazar Maunds into Tons multiply by 44 and collect from the Table. Thus suppose 1000 Bazar Maunds were to be reduced to Tons, &c.

$1000 \times 44 = 44000$

Or thus by the Pen, 44000 Divid-
ed by 12 gives 3666,666 cut off
the two righthand figures and
you get 36,666 or 36 Tons 13
cwt. $37\frac{1}{2}$ lb. the answer as before

Opposite 4 is ...	00033,333
Ditto 4 is ...	0003,333

Answer Tons 36,666

Or 36 tons 13 cwt. $37\frac{1}{2}$ lb.

7th. To reduce tons to Bazar Maunds. multiply by 30000, 2-11 and collect from the Table.—Suppose 100 tons.

$100 \times 30000, 2-11 = 3272727,27, \&c.$

Or without the Table to save the
addition

Opposite 3 is	0002500,000
Ditto 2 is	000166,666
Ditto 7 is	00058,333
Ditto 2 is	0001,666
Ditto 7 is	000,583
Ditto 2 is	00,016
Ditto 7 is	0,005

Divide 32727,272 by 12
gives 2727,272 or 2727 Bazar
Maunds 10 fr. 15 ch.

Answer Bazar Maunds 2727,272

Or 2727 10 seer 15 chattacks

16 COINS, WEIGHTS, MEASURES, EXCHANGE, &c.

8th. To reduce Factory Maunds into Tons, multiply by 40 and collect from the Table. Thus suppose 3000 Factory Maunds.
 $3000 \times 40 = 120000$

Opposite 1 is 000083.333 Or divide 1200,00 by 12 the an-
 Ditto 2 is 00016.666 swer is 100 tons as before.

Answer Tons 100

9th. To reduce Tons into Factory Maunds, &c. multiply by 36000 and collect from the Table. Thus suppose 100 Tons

$$100 \times 36000 = 3600000$$

Opposite 3 is 0002500
 Ditto 6 is 000500

Answer Factory Mds. 3000

Or without the Table.—Divide by 12 and you have
 $36000,00$

 12
 = 3000 Factory Maunds.
 The Answer as before

It may be observed that in most instances the operation by the Pen, will be found much shorter than by any set of Tables whatever. But the object of Tables is not altogether the saving of time they are intended rather as Checks on Calculations by the Pen, into which errors may sometimes creep. One Table only, has been used here for all the above different operations, in order to save the trouble of references to different Tables, which would take up more time, and the Tables more space. This has been effected by means of easy multipliers adopted for each subject. The Cyphers on the left hand of the figures in the Table are merely intended as guides to preserve at all times, the due number of places of figures to be taken out which must be always equal, including the Cyphers, to the number of places in the given product, with three places more to the right to answer for fractional party which is fully explained by the examples.

NUMBER OF DAYS FROM 1st JAN. TO THE END OF THE YEAR.

Days.	Jan- ary	Febru- ary	March	April	May	June	July	Aug- ust	Sept- em- ber	Octo- ber	Nov.	Dec.
1	1	31	60	91	121	152	182	213	244	274	305	335
2	2	33	61	92	122	153	183	214	245	275	306	336
3	3	34	62	93	123	154	184	215	246	276	307	337
4	4	35	63	94	124	155	185	216	247	277	308	338
5	5	36	64	95	125	156	186	217	248	278	309	339
6	6	37	65	96	126	157	187	218	249	279	310	340
7	7	38	66	97	127	158	188	219	250	280	311	341
8	8	39	67	98	128	159	189	220	251	281	312	342
9	9	40	68	99	129	160	190	221	252	282	313	343
10	10	41	69	100	130	161	191	222	253	283	314	344
11	11	42	70	101	131	162	192	223	254	284	315	345
12	12	43	71	102	132	163	193	224	255	285	316	346
13	13	44	72	103	133	164	194	225	256	286	317	347
14	14	45	73	104	134	165	195	226	257	287	318	348
15	15	46	74	105	135	166	196	227	258	288	319	349
16	16	47	75	106	136	167	197	228	259	289	320	350
17	17	48	76	107	137	168	198	229	260	290	321	351
18	18	49	77	108	138	169	199	230	261	291	322	352
19	19	50	78	109	139	170	200	231	262	292	323	353
20	20	51	79	110	140	171	201	232	263	293	324	354
21	21	52	80	111	141	172	202	233	264	294	325	355
22	22	53	81	112	142	173	203	234	265	295	326	356
23	23	54	82	113	143	174	204	235	266	296	327	357
24	24	55	83	114	144	175	205	236	267	297	328	358
25	25	56	84	115	145	176	206	237	268	298	329	359
26	26	57	85	116	146	177	207	238	269	299	330	360
27	27	58	86	117	147	178	208	239	270	300	331	361
28	28	59	87	118	148	179	209	240	271	301	332	362
29	29		88	119	149	180	210	241	272	302	333	363
30	30		89	120	150	181	211	242	273	303	334	364
31	31		90		151		212	243		304		365

In Leap Years one day must be added after the 28th of February.

THE USE OF THE FOREGOING TABLE.

I. To find the Number of Days from the end of the Year to any Day in any Month of the year following.—*Rule:* Opposite the given day in the margin look under the given month, which will shew the number of Days required: Thus from 31st December till 18th August following are 230 Days, and to 30th October 303 Days.

II. To find the Number of Days from any particular day to the end of the Year.—Suppose 27th July. From 365 the Days in a Year.
Take the Number answering to 27th July viz. 208

Remainder 157 Days required

III. To find the Number of Days from any Day in one Month to any Day in another Month.—Suppose from 5th April to 28th November.—*Rule:* Take the difference between the Numbers Corresponding to those Days.

28th November 332

5th April..... 59

Answer..... 237

IV. To find the Number of Days between any Day in one Year to any Day in the Year following.—Suppose from 21st August 1822 to 27th May 1823.—(See Rules I and 2.) From 265 Days in a Year.
Take the Number of 21st August 233

232 Days in 1822

Add the Number of 27th May 147

Total..... 279 Days required,

A TABLE
Showing the Increase of Compound Interest at several Rates per Cent.

RATES PER CENT.		RATES OF INCREASE A SUM BECOMES.											
		Twice as much in about.		4 times as much in about.		8 times as much in about.		16 times as much in about.		32 times as much in about.		64 times as much in about.	
		Years	Days	Years	Days	Years	Days	Years	Days	Years	Days	Years	Days
5		14	74	28	148	42	222	58	296	71	5	85	79
6		11	326 $\frac{1}{2}$	23	288 $\frac{1}{2}$	35	250	47	211 $\frac{1}{2}$	59	173 $\frac{1}{2}$	71	135
7		10	87 $\frac{1}{2}$	20	174 $\frac{1}{2}$	30	261 $\frac{1}{2}$	40	348 $\frac{1}{2}$	51	70 $\frac{5}{12}$	61	157 $\frac{1}{2}$
8		9	24 $\frac{1}{2}$	18	41 $\frac{1}{2}$	27	63 $\frac{1}{2}$	36	9	45	11 $\frac{1}{4}$	54	134 $\frac{1}{2}$
9		8	14 $\frac{1}{2}$	16	30 $\frac{1}{2}$	24	45 $\frac{1}{2}$	32	60 $\frac{1}{2}$	40	75 $\frac{1}{2}$	48	90 $\frac{1}{2}$
10		7	96 $\frac{1}{2}$	14	192	21	288	29	19	36	115	43	211
11		6	230 $\frac{1}{2}$	13	98	19	326 $\frac{1}{2}$	26	192	33	57 $\frac{1}{2}$	39	288
12		6	40	12	80	18	120	24	160	30	200	36	240

Examples. What will 1 Rupee amount to put out to Compound Interest for 280 years at 7 per Cent per Annum?
Answer. To about 524288 Rupees out at Compound Interest for 5 years, 153 days—200 years being 19 times the period of doubling, and 5 years' 153 days, over it.

WEEN

Ster Rupee				Lah Rupee				2s. 6d. per Rupee			
£	A	P	D F	A	P	D F	R	A	P	D F	
110000	4	6	543	106			80000				
50000	7	3	275	53			40000				
40000	5	9	818	42			32000				
30000	4	4	364	32			24000				
20000	2	10	909	21			16000				
10000	1	5	455	10			8000				
5000	5	8	727	53			4000				
4000	2	2	182	42			3200				
3000	7	7	636	32			2400				
2000	1	1	091	21			1600				
1000	6	6	545	10			800				
500	3	3	273	5			400				
400	9	9	818	4			300				
300	4	4	364	3			240				
200	10	10	909	2			160				
100	5	5	455	1			80				
50	8	8	727				40				
40	2	2	182				32				
30	7	7	636				24				
20	1	1	091				16				
10	16	16	545				8				
5	0	0	90				6				
4	3	3	273				4				
3	17	17	636				2				
2	0	0	909				1	9	7	2	
1	2	2	182				1	3	2	4	
	5	5	455					12	9	6	
	8	8	727					4	8	8	
	4	4	364					3	2	4	
	17	17	636					2	8	0	
	0	0	909					2	1	6	
	2	2	182		0			1	7	2	
	5	5	455		4				0	8	
	8	8	727		8				6	4	
	4	4	364						4	8	
	17	17	636						3	2	
	0	0	909						1	6	

LONDON.

per Rupee				2s. per Rupee					2s. 6d. per Rupee						
D	F	D	F	£	S	D	F	D	F	£	S	D	F	D	F
10	4			10000						12500					
8				5000						625					
4				4000						5000					
0				3000						3750					
8				2000						2500					
4				1000						1250					
8				500						625					
4				400						500					
0				300						375					
8				200						250					
4				100						125					
2				50						62	10				
4				40						50	0				
6				30						37	10				
8				20						25	0				
10				10						12	10				
11				5						6	5				
4				4						5	0				
9				3						3	15				
2				2						2	10				
7				1						1	5				
9	2					10					12	6			
7	0					8					10	0			
10	2					6					7	0			
10	0					4					5	0			
11	2					2					2	6			
5	2			500			6				10	10	2		
1	3			000			0				1	3	0		
	3			500			6					7	2		
	1			625			4	2				5	2	500	
	3			750			3	0				3	3	000	
	1			875				2				1	3	500	
	4			400				1				1	3	625	
	2			937				5	0				3	750	
	1			400				1	5				1	875	
				972				1	0				1	250	
				400				0	5					500	

Table of Exchange.

Compares the relative value of Exchanges between London and Calcutta, computed according to the two modes in use in Calcutta, viz. that of assigning a given quantity of Sterling Money to the Sicca Rupee, and that of adding a given ratio of Premium to the value in Sicca-Rupees of English Money calculated at the Exchange of 2s. 6d.

PART 1.				PART 2.			
Where the rate per Sa. Rs. is fixed				Where the ratio of Premium is fixed			
Rate per single Sa. Rupee.		Equivalent rate per cent. of premium on the par Exchange.		Rates of premium on the par Exchange.		Equivalent Rate per single Sa. R. p.c.	
S.	D.	per cent.	D. P.	per cent.	S.	D.	D. P.
2	6	0	200	1	2	5	70
2	5½	0	40	2	2	5	11
2	5¼	1	094	3	2	5	12
2	5¼	2	564	4	2	4	84
2	5	3	448	5	2	4	57
2	4¾	4	347	6	2	4	30
2	4½	5	263	7	2	4	03
2	4¼	6	191	8	2	3	77
2	4	7	142	9	2	3	52
2	3¾	8	109	10	2	3	27
2	3½	9	090	11	2	3	07
2	3¼	10	917	12	2	2	78
2	3	11	111	13	2	2	51
2	2¾	12	149	14	2	2	31
2	2½	13	207	15	2	2	08
2	2¼	14	285	16	2	1	86
2	2	15	384	17	2	1	64
2	1¾	16	504	18	2	1	42
2	1½	17	647	19	2	1	21
2	1¼	18	811	20	2	1	—
2	1	20	—	21	2	0	79
2	0¾	21	212	22	2	0	59
2	0½	22	448	23	2	0	39
2	0¼	23	711	24	2	0	19
2	0	25	—	25	2	0	—
1	11¾	26	315	26	1	11	80
1	11½	27	659	27	1	11	61
1	11¼	29	032	28	1	11	43
1	11	30	434	29	1	11	25
1	10¾	31	868	30	1	11	07
1	10½	33	333	31	1	10	90
1	10¼	34	831	32	1	10	72
1	10	36	353	33	1	10	55
1	9¾	37	931	34	1	10	38
1	9½	38	538	35	1	10	32
1	9¼	41	323	36	1	10	05
1	9	42	832	37	1	9	89
1	8¾	44	578	38	1	9	73

Tables of Exchange.

SICCA RUPEES INTO SONAT.

Sicca Rupees			Sonaut Rupees				Sonaut Rupees			Sicca Rupees					
R	A	P	R	A	P	D	P	R	A	R	R	A	P	D	P
1 00 0			104504	8	0	865		100000			95689	10	5	793	
50 0			52252	4	0	432		50000			47844	13	2	897	
40 0			41801	2	9	946		40000			38270	13	9	518	
30000			3135	5	7	459		30000			28706	14	4	138	
20000			20900	14	4	970		20000			19137	14	10	759	
16000			10450	7	2	486		10000			9568	15	5	379	
5000			525	3	7	243		5000			4787	7	8	690	
4000			4180	2	10	595		4000			387	9	4	552	
3000			3135	2	1	946		3000			2870	11	0	414	
2000			2090	1	5	297		2000			1913	12	8	276	
1000			1045	0	8	649		1000			956	14	4	138	
500			525	8	4	324		500			478	7	2	069	
400			418	0	3	459		400			382	12	1	655	
300			313	8	2	595		300			287	1		241	
200			209	0	1	730		200			191	6	0	828	
100			104	8	0	865		100			95	11	0	414	
50			52	4	0	432		50			47	13	6	207	
40			41	12	9	946		40			38	4	4	966	
30			31	5	7	459		30			28	11	3	724	
20			20	14	4	973		20			19	2	2	483	
10			10	7	2	486		10			9	9	1	241	
5			5	3	7	243		5			4	12	6	621	
4			4	2	10	595		4			3	13	2	897	
3			3	2		946		3			2	13	11	172	
2			2	1	5	297		2			1	14	7	448	
1			1	0	8	649		1				15	3	724	
12				12	6	486		12				11	5	793	
8				8	4	324		8				7	7	862	
4				4	2	162		4				3	9	931	
3				3	1	622		3				2	10	448	
2				2	1	081		2				1	10	966	
1				1	0	541		R				11	4	483	
	9				0	9	40		9					8	612
	6				0	6	270		6					5	741
	3				0	3	135		3					2	871
	2				0	2	00		2					1	914
	1				0	1	04		1					0	957

SICCA RUPEES IN TO SONAT.

SICCA.			SONAT.		
Rs.	As.	Ps.	Rs.	As.	Ps.
10	0	0	10	7	2
9	0	0	9	6	5
8	0	0	8	5	7
7	0	0	7	4	11
6	0	0	6	4	3
5	0	0	5	3	7
4	0	0	4	2	10
3	0	0	3	2	1
2	0	0	2	1	5
1	0	0	1	0	8
—	12	0	—	12	6
—	8	0	—	8	4
—	4	0	—	4	2
—	3	0	—	3	1
—	2	0	—	2	1
—	1	0	—	1	0
—	—	9	—	—	9
—	—	6	—	—	6
—	—	3	—	—	3
—	—	2	—	—	2
—	—	1	—	—	1

SONAT RUPEES IN TO SICCA.

SONAT.			SICCA.		
Rs.	As.	Ps.	Rs.	As.	Ps.
10	0	0	9	9	1
9	0	0	8	9	8
8	0	0	7	10	5
7	0	0	6	11	1
6	0	0	5	11	5
5	0	0	4	12	6
4	0	0	3	13	2
3	0	0	2	13	11
2	0	0	1	14	7
1	0	0	—	15	3
—	12	0	—	11	5
—	8	0	—	7	7
—	4	0	—	3	9
—	3	0	—	2	10
—	2	0	—	1	10
—	1	0	—	—	11
—	—	9	—	—	8
—	—	6	—	—	5
—	—	3	—	—	2
—	—	2	—	—	1
—	—	1	—	—	—

TABLE NO. I.

Expense, Income or Wages, from 1 to 10 Rupees per Month, for a Month of 30 Days, shewing the Amount per Day.

Days	1	2	3	4	5	6	7	8	9	10
1	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
2	0 0 6	0 1 0	0 1 7	0 2 1	0 2 5	0 3 2	0 3 5	0 4 3	0 4 9	0 5 4
3	0 1 0	0 2 3	0 3 4	0 4 3	0 5 0	0 6 6	0 7 9	0 8 6	0 9 7	1 0 7
4	0 1 7	0 3 4	0 4 6	0 6 4	0 8 3	0 9 9	0 11 1	0 12 9	0 14 4	1 5 4
5	0 2 3	0 4 0	0 5 7	0 7 5	0 9 4	1 0 1	1 1 8	1 3 7	1 5 6	1 7 6
6	0 3 0	0 5 4	0 7 1	0 9 9	1 1 8	1 3 6	1 5 4	1 7 3	1 9 2	2 1 2
7	0 3 7	0 6 1	0 8 2	1 0 1	1 2 0	1 3 9	1 5 8	1 7 7	1 9 6	2 1 6
8	0 4 4	0 6 8	0 8 9	1 1 0	1 2 9	1 4 8	1 6 7	1 8 6	2 0 5	2 2 5
9	0 5 1	0 7 5	0 9 6	1 1 7	1 3 6	1 5 5	1 7 4	1 9 3	2 1 2	2 3 2
10	0 5 8	0 8 2	1 0 3	1 2 4	1 4 3	1 6 2	1 8 1	2 0 0	2 1 9	2 3 9
11	0 6 5	0 8 9	1 1 0	1 3 1	1 5 0	1 6 9	1 8 8	2 0 7	2 2 6	2 4 6
12	0 7 2	0 9 6	1 1 7	1 3 8	1 5 7	1 7 6	1 9 5	2 1 4	2 3 3	2 5 3
13	0 7 9	1 0 3	1 2 4	1 4 5	1 6 4	1 8 3	2 0 2	2 2 1	2 4 0	2 6 0
14	0 8 6	1 1 0	1 3 1	1 5 2	1 7 1	1 9 0	2 0 9	2 2 8	2 4 7	2 6 7
15	0 9 3	1 1 7	1 3 8	1 5 9	1 7 8	1 9 7	2 1 6	2 3 5	2 5 4	2 7 4
16	0 10 0	1 2 4	1 4 5	1 6 6	1 8 5	2 0 4	2 2 3	2 4 2	2 6 1	2 8 1
17	0 10 7	1 3 1	1 5 2	1 7 3	1 9 2	2 1 1	2 3 0	2 4 9	2 6 8	2 8 8
18	0 11 4	1 3 8	1 5 9	1 8 0	2 0 0	2 1 8	2 3 7	2 5 6	2 7 5	2 9 5
19	0 12 1	1 4 5	1 6 6	1 8 7	2 0 7	2 2 5	2 4 4	2 6 3	2 8 2	3 0 2
20	0 12 8	1 5 2	1 7 3	1 9 4	2 1 4	2 3 2	2 5 1	2 7 0	2 8 9	3 0 9
21	0 13 5	1 5 9	1 8 0	2 0 1	2 2 1	2 3 9	2 5 8	2 7 7	2 9 6	3 1 6
22	0 14 2	1 6 6	1 8 7	2 0 8	2 2 8	2 4 6	2 6 5	2 8 4	3 0 3	3 2 3
23	0 14 9	1 7 3	1 9 4	2 1 5	2 3 5	2 5 3	2 7 2	2 9 1	3 1 0	3 3 0
24	0 15 6	1 8 0	2 0 1	2 2 2	2 4 2	2 6 0	2 7 9	2 9 8	3 1 7	3 3 7
25	0 16 3	1 8 7	2 0 8	2 2 9	2 4 9	2 6 7	2 8 6	3 0 5	3 2 4	3 4 4
26	0 17 0	1 9 4	2 1 5	2 3 6	2 5 6	2 7 4	2 9 4	3 1 3	3 3 2	3 5 1
27	0 17 7	2 0 1	2 2 2	2 4 3	2 6 3	2 8 1	3 0 1	3 2 0	3 4 0	3 5 8
28	0 18 4	2 0 8	2 2 9	2 5 0	2 7 0	2 8 8	3 0 8	3 2 7	3 4 7	3 6 5
29	0 19 1	2 1 5	2 3 6	2 5 7	2 7 7	2 9 5	3 1 5	3 3 4	3 5 4	3 7 2
30	0 19 8	2 2 2	2 4 3	2 6 4	2 8 4	3 0 2	3 2 2	3 4 1	3 6 1	3 7 9

TABLE No II.

Expense, Income or Wages, from 1 to 10 Rupees per Month, for a Month of 31 Days, shewing the Amount per Day.

Days	1	2	3	4	5	6	7	8	9	10
1	R.A.P. 0 0 6	R.A.P. 0 0 1	R.A.P. 0 0 1	R.A.P. 0 0 4	R.A.P. 0 0 2	R.A.P. 0 0 3	R.A.P. 1 1 3	R.A.P. 0 0 4	R.A.P. 0 0 4	R.A.P. 0 0 5
2	0 0 1	0 0 2	0 0 3	0 0 6	0 0 7	0 0 8	1 1 7	0 0 8	0 0 9	0 0 10
3	0 0 2	0 0 3	0 0 4	0 0 8	0 0 9	0 0 10	1 1 8	0 0 9	0 0 10	0 0 11
4	0 0 3	0 0 4	0 0 5	0 0 9	0 0 10	0 0 11	1 1 9	0 0 10	0 0 11	0 0 12
5	0 0 4	0 0 5	0 0 6	0 0 10	0 0 11	0 0 12	1 1 10	0 0 11	0 0 12	0 0 13
6	0 0 5	0 0 6	0 0 7	0 0 11	0 0 12	0 0 13	1 1 11	0 0 12	0 0 13	0 0 14
7	0 0 6	0 0 7	0 0 8	0 0 12	0 0 13	0 0 14	1 1 12	0 0 13	0 0 14	0 0 15
8	0 0 7	0 0 8	0 0 9	0 0 13	0 0 14	0 0 15	1 1 13	0 0 14	0 0 15	0 0 16
9	0 0 8	0 0 9	0 0 10	0 0 14	0 0 15	0 0 16	1 1 14	0 0 15	0 0 16	0 0 17
10	0 0 9	0 0 10	0 0 11	0 0 15	0 0 16	0 0 17	1 1 15	0 0 16	0 0 17	0 0 18
11	0 0 10	0 0 11	0 0 12	0 0 16	0 0 17	0 0 18	1 1 16	0 0 17	0 0 18	0 0 19
12	0 0 11	0 0 12	0 0 13	0 0 17	0 0 18	0 0 19	1 1 17	0 0 18	0 0 19	0 0 20
13	0 0 12	0 0 13	0 0 14	0 0 18	0 0 19	0 0 20	1 1 18	0 0 19	0 0 20	0 0 21
14	0 0 13	0 0 14	0 0 15	0 0 19	0 0 20	0 0 21	1 1 19	0 0 20	0 0 21	0 0 22
15	0 0 14	0 0 15	0 0 16	0 0 20	0 0 21	0 0 22	1 1 20	0 0 21	0 0 22	0 0 23
16	0 0 15	0 0 16	0 0 17	0 0 21	0 0 22	0 0 23	1 1 21	0 0 22	0 0 23	0 0 24
17	0 0 16	0 0 17	0 0 18	0 0 22	0 0 23	0 0 24	1 1 22	0 0 23	0 0 24	0 0 25
18	0 0 17	0 0 18	0 0 19	0 0 23	0 0 24	0 0 25	1 1 23	0 0 24	0 0 25	0 0 26
19	0 0 18	0 0 19	0 0 20	0 0 24	0 0 25	0 0 26	1 1 24	0 0 25	0 0 26	0 0 27
20	0 0 19	0 0 20	0 0 21	0 0 25	0 0 26	0 0 27	1 1 25	0 0 26	0 0 27	0 0 28
21	0 0 20	0 0 21	0 0 22	0 0 26	0 0 27	0 0 28	1 1 26	0 0 27	0 0 28	0 0 29
22	0 0 21	0 0 22	0 0 23	0 0 27	0 0 28	0 0 29	1 1 27	0 0 28	0 0 29	0 0 30
23	0 0 22	0 0 23	0 0 24	0 0 28	0 0 29	0 0 30	1 1 28	0 0 29	0 0 30	0 0 31
24	0 0 23	0 0 24	0 0 25	0 0 29	0 0 30	0 0 31	1 1 29	0 0 30	0 0 31	0 0 32
25	0 0 24	0 0 25	0 0 26	0 0 30	0 0 31	0 0 32	1 1 30	0 0 31	0 0 32	0 0 33
26	0 0 25	0 0 26	0 0 27	0 0 31	0 0 32	0 0 33	1 1 31	0 0 32	0 0 33	0 0 34
27	0 0 26	0 0 27	0 0 28	0 0 32	0 0 33	0 0 34	1 1 32	0 0 33	0 0 34	0 0 35
28	0 0 27	0 0 28	0 0 29	0 0 33	0 0 34	0 0 35	1 1 33	0 0 34	0 0 35	0 0 36
29	0 0 28	0 0 29	0 0 30	0 0 34	0 0 35	0 0 36	1 1 34	0 0 35	0 0 36	0 0 37
30	0 0 29	0 0 30	0 0 31	0 0 35	0 0 36	0 0 37	1 1 35	0 0 36	0 0 37	0 0 38
31	0 0 30	0 0 31	0 0 32	0 0 36	0 0 37	0 0 38	1 1 36	0 0 37	0 0 38	0 0 39

A TABLE
Shewing the probable length of Passage from Saugor Roads to the different Ports in Asia and Africa throughout the Year.

SAILING IN THE MONTH OF	Madras	Tridomalle	Pointed-Gal le & Olumb.	Bombay	Muscat	Busheer	Mocha	Suez	Mauritius	Apeloo	Pegue	Prince of Wales Land	Manilla	China	Amboyna	Batavia	Benconlen	New South Wales
January,	6	10	15	30	35	49	40	60	35	66	8	18	45	90	42	28	21	100
February,	10	15	18	38	5	63	56	80	40	63	10	20	40	90	45	35	25	100
March,	15	22	22	49	60	72	70	120	49	70	10	20	35	80	56	42	35	100
April,	20	30	38	56	70	84	80	uncertain	56	80	10	20	30	63	70	49	42	120
May,	25	35	50	70	70	90	70	uncertain	60	90	10	20	30	40	90	63	49	120
June,	35	50	60	70	60	90	56	uncertain	60	90	10	20	30	35	90	70	56	120
July,	37	50	60	70	60	90	56	uncertain	60	90	10	20	30	35	90	70	56	120
August,	30	42	50	70	60	85	56	120	60	80	10	20	30	40	90	70	56	120
September,	20	30	38	63	60	85	56	120	56	70	12	25	35	60	70	63	49	110
October,	12	20	28	49	56	66	56	100	49	56	15	28	40	60	60	50	35	110
November,	3	12	17	35	49	60	49	80	35	56	12	20	45	90	50	40	25	100
December,		9	15	30	40	50	45	60	35	56	9	18	45	90	40	28	21	100

*Estimated Passage for Sloops, preceding from the Presidency to Saugor, from the 1st of March till the 31st of October, Days 2
Ditto, 1st of November till 28th of February, Days 8.*

Cable of																																												
ESTIMATED ROAD DISTANCES,																																												
Between some of the Principle Places.																																												
IN THE																																												
BURMESE EMPIRE.																																												
Amarapura																																												
Arracan																																												
Bassein																																												
Bhamoo																																												
Bodway																																												
Chynda or Thandua																																												
Gavahutti																																												
Islamabad																																												
Junzalai																																												
Maribau																																												
Mogam																																												
Munnipoor																																												
Pagham Mew																																												
Palauagoh																																												
Pegue																																												
Pronce																																												
Raintahav																																												
Rangoon																																												
Rungpoor																																												
Sambewghew																																												
Sylhet																																												
Taung																																												
Yung-tchong																																												
95	440	750	101	636	755	405	745	90	780	755	725	355	318	858	444	343	407	205	153	230	285	418	240	360	130	432	425	160	195	430	500	355	255	798	928	178	928	798	928	36

A POLYMETRICAL TABLE,

giving the Itinerian Distances in British Miles, between some of the most remarkable Places of Hindostan.

EXPLANATION.	Agra									
	Benares					380				
	Bidjeehpur					56				
	56					436				
	Bombay									
	950					884				
	884					850				
	Calcutta									
	1300					621				
	621					565				
	565					950				
	Delhi									
	1060					556				
	556					500				
	500					115				
	Hydrabad									
	900					1060				
	1060					1020				
	1020					480				
	480					664				
	664					745				
	745					830				
	Madras									
	365					1030				
	1030					770				
	770					1029				
	1029					1110				
	1110					1190				
	Oude or Fyzabad									
	1170					810				
	810					360				
	360					1085				
	1085					186				
	186					130				
	130					280				
	Patna									
	335					1267				
	1267					900				
	900					660				
	660					400				
	400					1140				
	1140					196				
	196					156				
	156					545				
	Poonah									
	1067					950				
	950					670				
	670					387				
	387					915				
	915					1200				
	1200					98				
	98					898				
	898					930				
	930					796				
	Seringapatam									
	525					1216				
	1216					1230				
	1230					290				
	290					315				
	315					1330				
	1330					1220				
	1220					620				
	620					1213				
	1213					1170				
	1170					1215				
	Surat									
	702					245				
	245					1020				
	1020					880				
	880					930				
	930					65				
	65					756				
	756					1310				
	1310					177				
	177					837				
	837					905				
	905					680				
	Trichinopoly									
	927					225				
	225					750				
	750					1481				
	1481					1270				
	1270					209				
	209					540				
	540					1475				
	1475					1240				
	1240					845				
	845					1230				
	1230					1286				
	1286					1406				

THE
A P P E N D I X,
FOR THE YEAR
1826.

GENERAL POST OFFICE.

COLIN SHAKESPEAR, Esq. POST MASTER GENERAL.
W. MOORE, Esq. HEAD ASSISTANT.

LIST OF DEPUTY POST MASTERS AT THE FOLLOWING STATIONS.

<i>Agra</i>	The Fort Adjutant
<i>Allahabad</i>	Captain R. Rich
<i>Allyghur</i>	Assistant Surgeon J. Fallowfield
<i>Almorah</i>	The Major of Brigade
<i>Ariacan</i>	Captain Dunlop
<i>Buckergunge</i>	The Collector
<i>Balasore</i>	Lieut.-Colonel D'Aguilar Acting
<i>Bancoorah</i>	Assistant Surgeon G. N. Cheek
<i>Barrelly</i>	The Major of Brigade
<i>Baripore</i>	The Salt Agent
<i>Baugundy</i>	The Salt Agent
<i>Bauleah</i>	The Commercial Resident
<i>Beerbhoom</i>	The Magistrate
<i>Benares</i>	Mr. G. Robinson
<i>Bethampore</i>	Lieutenant A. Shuldharn
<i>Bhaugulpore</i>	The Collector
<i>Bhopaul</i>	Captain J. Johnston
<i>Bogwangolah</i>	Mr. J. Rose
<i>Bullooah</i>	The Collector
<i>Bundelcund</i>	Cornet F. Cavenry
<i>Burdwan</i>	The Collector
<i>Calpee</i>	The Collector
<i>Cawnpore</i>	Captain W. B. Parke
<i>Chuss</i>	Captain H. L. Playfair
<i>Cuttagong</i>	Captain H. S. White
<i>Commercolly</i>	The Commercial Resident
<i>Cuttack</i>	The Major of Brigade
<i>Dacca</i>	The Collector
<i>Delhi</i>	Mr. T. Dunn
<i>Diamond Harbour</i>	
<i>Dinagapore</i>	The Collector
<i>Dinapore</i>	The Major of Brigade
<i>Farrerednore</i>	The Magistrate
<i>Futtyghur</i>	The Station Staff for the time being
<i>Ghuzerpore</i>	Captain H. Cooper
<i>Golagore</i>	The Commercial Resident
<i>Goruckpore</i>	The Collector
<i>Gya</i>	G. P. Beauchamp
<i>Hazareebaugh</i>	Agent Governor General
<i>Hidgellie</i>	The Salt Agent
<i>Hurriypaul</i>	The Commercial Resident
<i>Hurryaul</i>	The Commercial Resident
<i>Mussingabad</i>	Captain Impey

<i>Hydrabad</i>	Lieutenant Barnett
<i>Indore</i>	Captain Robinson
<i>Jessore</i>	The Collector
<i>Juampore</i>	The Magistrate
<i>Jubbulpore</i>	Captain M. Nicolson
<i>Katka-injeah</i>	Capt A Micleod
<i>Katmandoo</i>	B W Hodgson
<i>Kidgeree</i>	Mr. Thomas Horton
<i>Ke poy</i>	The Commercial Resident
<i>Kurnaul</i>	Lieutenant R. F. Dougan
<i>Loodianah</i>	Lieut. C. M. Wade
<i>Lucknow</i>	The Assistant Resident
<i>Mahla</i>	The Commercial Resident
<i>Meerut</i>	The Major of Brigade
<i>Mhow</i>	Capt G. Casment
<i>Midnapore</i>	The Collector
<i>Mizapore</i>	The Collector
<i>Monghyr</i>	Captain H. E. Page, Fort Adjutant
<i>Moorshedabad</i>	The Collector
<i>Moradabad</i>	The Collector
<i>Muttra</i>	Captain C. Trye
<i>Mymensing</i>	The Collector
<i>Mynpoory</i>	Assistant Surgeon E. Clarkson
<i>Nagpore Residency</i>	Captain W. Isacke
<i>Neemutch</i>	Captain C. C. Smyth
<i>New Anchorage</i>	Mr J. Elliot
<i>Nuddeah</i>	The Collector
<i>Patna</i>	Mr. M. Roworth
<i>Purneah</i>	The Collector
<i>Radanagore</i>	The Commercial Resident
<i>Rajshahye</i>	The Collector
<i>Rajpootana</i>	Captain J. Fagan
<i>Ramghur</i>	The Magistrate
<i>Rungpore</i>	The Collector
<i>Ruepore</i>	Capt G. Hunter
<i>Sabatoo</i>	Captain C. Kennedy
<i>Santipore</i>	Collector Nuddeah
<i>Sarun</i>	The Collector
<i>Saugor</i>	Captain W. James
<i>Scindiah's Camp</i>	Lieutenant T. Desvieux
<i>Beharunpore</i>	The Collector
<i>Shahabad</i>	The Collector
<i>Snajchanpore</i>	The Collector
<i>Sonpore</i>	The Commercial Resident
<i>Sumbulpore</i>	Mr. C. L. Badington
<i>Sylhet</i>	Mr W. Terraneau
<i>Tippurah</i>	The Collector
<i>Tishrot</i>	The Collector
<i>Tumlook</i>	The Salt Agent

REGULATIONS.

1. No letter or parcel (such as are imported by sea, and native letters excepted,) will be received at any post office, unless accompanied by the postage which they bear, in sicca rupees.

2. No package exceeding 12 sicca rupees in weight, or 15 by 12 inches in size, and 12 inches in depth, will be received at the general post office, unless paid for accordingly.

3. No money, jewels, watches, trinkets, or valuables of any description, will be received for transmission, either by the letter dawk or bangy. The rule does not extend to bank notes, which the person sending is recommended to cut in halves, and forward the parts separately by successive dawks.

4. No persons not belonging to the department, can be admitted into the interior of the post office, or be allowed of themselves to examine the records. All complaints, or applications for information must be made to the post master general in writing.

5. Persons addressing the post master general respecting any delay in the delivery of their letters, are requested to transmit, at the same time, the envelopes of such letters, bearing the post office stamp, which specifies the date on which the letters were issued for delivery.

6. No person can be permitted to take the letters from the peons, except in the regular course of delivery; and it is requested that the peons may experience as little detestation at the doors of houses as possible.

7. Persons receiving letters are required to pay the amount of postage marked on them; and if they have occasion to complain of any surcharge, they must state their complaint officially to the post master general. Should his decision not prove satisfactory, they are at liberty to appeal to the governor general in council.

8. All letters refused by the party to whom they are addressed, and all ship letters transmitted from subordinate stations to the general post office on which the ship postage has not been paid, shall be returned to the office from whence they were despatched and the writer, or the person who brought them to the office, shall be required to pay the postages both to and from the place of address. If the writer cannot be discovered, the letters shall be entered in a list, which shall be exposed by the post master in the most public part of his cutchery, and a copy of which shall be transmitted from time to time to the post master general, who shall advertise the letters in the Government Gazette, with notice that they will be delivered to the writers on payment of the postage due on them.

9. Should the writer of a returned letter refuse to pay the postage due on it, the post master is authorized to detain all future letters to such person's address, until the demand in question shall be liquidated. The same rule is applicable to all other cases of refusal to pay postage.

10. Any person opening a letter or envelope, shall be bound to pay the postage of the same, whatever may be the contents.

11. Persons exempted from the payment of postage by their official situations, having occasion to write to non-exempted persons on the private business of the latter, shall write on the envelope,

'bearing postage,' in which case the amount is to be collected from the receiver. Letters from out stations where no person duly qualified to collect the postage is established, will also be received 'bearing postage.'

12 The post office is not answerable for the loss of property contained in any letter or parcel which may be transmitted by *dawk* or *bangy*. For the greater security of such property, however, the clerks, &c. are strictly prohibited from delivering back to any person, or under any pretence, letters or parcels, which may once have been lodged in their offices.

13. A treasury *podar* is appointed to attend daily at an office contiguous to the entrance of the general post office, for the purpose of exchanging rupees into pice, at the established rate of 64 per rupee, for the accommodation of persons delivering letters into the office, who may not have brought the exact sum assessed on them.

14 The general post office is open for the receipt and delivery of letters and for replying to inquiries from 10 a. m. to 3 p. m. every day. Sundays excepted; and for the receipt of letters only, from 3 to $\frac{1}{2}$ past 6 p. m. No newspapers will be received after 5 p. m.

15 Travellers may be furnished with *dawk* bearers, on application at the different post offices, where tables, exhibiting the charge and estimated distances to all the principal stations, are constantly exposed for public inspection.

INLAND POSTAGE

1 All letters not exceeding 1 sa. wt. are to be charged as single letters according to the rates specified in the annexed table of letter of postage; those exceeding 1 but not exceeding 2 sa. wt. twice the amount; and so on in proportion as far as 25 sa. wt. above which no letter or parcel will be received for transmission by *dawk*.

2 Registers, pamphlets, vouchers, accounts, parcels of law papers, or news papers from Europe, subscribed, and attested by the signature of the person sending them as such, are received for transmission by *dawk*, at the rate of 3 sicca wt. as one, if not exceeding in all 25 sicca wt. i. e. from 1 to 3 sicca wt. as a single letter, from 3 to 6 as double, from 6 to 9 as treble, and so on to 25. Should such parcel however be found to contain letters, the whole will be charged according to the letter rates of postage.

3 All letters or parcels covering Company's paper, ought to be registered at the post office.

4. The postage of letters to Madras, and places under that establishment, is levied only to Ganjam.

5. Natives have the option of paying only half postage on delivery of their letters at the different post offices, the other half remaining to be collected from the persons to whom they are addressed. This rule does not apply, however, to letters addressed by natives to officers of government, or to places beyond Ganjam:—if to Madras, they pay to Ganjam only; and full postage, if to Hyderabad, Bombay, and Ceylon.

POSTAGE ON SHIP LETTERS.

This postage, according to the following rates, is charged on all ship letters whatever, whether imported or exported, letters to

and from the members of government and the chief justice only excepted: viz.

One sicca weight,	.....	.....	3 annas.
From 1 to 2 sicca weight,	.....	.....	4 ———
— 2 — 4 ———,	.....	.....	5 ———
— 4 — 8 ———,	.....	.....	1 rupee.
— 8 — 16 ———,	.....	.....	2 rupees.
— 16 — 25 ———,	.....	.....	3 ———

Where the weight exceeds 25 sicca weight, 3 annas additional are charged for each additional sicca weight.

SHIP LETTERS.

Complaints having been of late preferred to the Post Master General by Individuals, as to the hardship of being subjected to Postage on "Ship Letters" forwarded by Dawk from the Post Offices of Madras and Bombay, even when no immediate opportunity offered of transmitting such Letters by a Sea conveyance.

The Public are hereby informed, that the Rule established by Government in 1813, will henceforward be strictly adhered to at the Calcutta General Post Office, viz. That Single Letters, or those only which do not exceed the weight of One Sicca Rupee shall be sent by Land to the other Presidencies, unless where such single Letters can be more expeditiously conveyed by a Sea conveyance.

2dly. All Letters exceeding the above prescribed limitation of weight, shall be forwarded to their destination by the first eligible Sea conveyance that may offer.

3dly. With the view however to the accommodation of the Public, all Persons desiring to have their "Ship Letters" forwarded by the Mails, which may exceed the weight of One Sicca Rupee, and being within the prescribed limitation of 25 Sa. Wt. are requested to signify their wishes in writing to the Post Master General, and to rely on their receiving immediate attention.

May 6, 1822. COLIN SHAKESPEAR, *Post Master General.*

LETTERS FOR EXPORTATION.

1. When letters for exportation are delivered into any of the post offices at the upper stations, they must be superscribed "Europe" or "ship letters;" and the inland postage to Calcutta, as well as the ship postage, must accompany them.

2. In like manner, letters for transmission by Sea, via Madras, Bombay, or any other port of India must be accompanied by the full inland postage to such port, as well as the ship postage.

3. Letters are received for exportation by sea, to any part of the world frequented by ships from India, and all such letters shall be registered at the general post office, and forwarded by the ship which may be designated in the address; or if such ship shall have sailed, they shall be returned, bearing the inland return postage. Letters not designated for any particular ship, shall be forwarded by the first ship that may be despatched.

4. Packets containing newspapers, pamphlets, accounts, law papers, &c. if left open at each end, or bearing a superscription specifying their contents, with the name of the person who forwards

them are received for transmission by sea, at the rate of one third of the letter postage. If found to contain any letter or writing, however the full postage will be charged.

LETTERS IMPORTED.

1. When letters imported by sea, are transmitted to any of the out stations, the persons to whom they are addressed, must pay the inland as well as the ship postage.

2. The inland postage, however, collected on ship letters, forwarded by mail to the remotest parts of the country, is limited to the amount of the ordinary postage levied on the letters to Cawnpore provided the weight of such letters does not exceed 8 sicca weight. The following rates of postage to Cawnpore exhibit, therefore, the highest rates of ship postage, assessed, on the letters of the description, to whatever station they may be transmitted; viz.

	Ship Postage.		Inland ditto.		Total.	
	R. A.		R. A.		R. A.	
Single Letter, 1 Sa. Wt.	0	2	0	11	0	13
Above 1 & under 2, ..	0	4	1	6	1	10
Ditto 2 & under 3, ..	0	8	2	1	2	9
Ditto 3 & under 4, ..	0	8	2	12	3	4
Ditto 4 & under 5, ..	1	0	8	7	4	7
Ditto 5 & under 6, ..	1	0	4	2	5	2
Ditto 6 & under 7, ..	1	0	4	13	5	13
Ditto 7 to 8, ..	1	0	5	8	6	8

3. All ship letters weighing more than 8 sicca weight, are forwarded by barge, and charged as barge parcels; unless the parties to whom they are addressed shall have expressed their desire in writing to have them conveyed by the mail, in which case they are entitled to the indulgence held forth in the foregoing clause, but must pay the full inland postage.

4. Ship letters, received by the mails from the other presidencies, are subject to the payment of only half the usual ship postage, with the whole inland postage.

5. No. Ship letters or parcels however, addressed to persons residing under this presidency, will be forwarded to them by dawk from the post offices at any of the other presidencies without special instructions to that effect. Any such letters, &c. which may be received at the post offices in question, will be kept for the first safe conveyance to Calcutta by sea.

6. Ship parcels, deliverable at Calcutta, containing newspapers, pamphlets, vouchers, or law papers, are charged at the following rates, viz.

To	25 Sicca Weight	Rupees	1 0
—	50 . . . ditto,	2 0	
—	100 . . . ditto,	3 0	
—	150 . . . ditto,	4 0	
—	200 . . . ditto,	5 0	
—	250 . . . ditto,	6 0	

7. To entitle the party however, to whom any such parcel may be addressed, to the benefit of the foregoing Regulation, it is necessary, that he should on the requisition of the post master, subscribe a written declaration signifying that the parcel in question contains only papers of the above description; and he must further consent if required, to

the parcel being opened at the post office, otherwise, it will be charged according to its weight as a ship letter.

8. All ship parcels, containing newspapers, &c. addressed to persons residing at the upper stations, are transmitted by bargey, at the usual rate of bargey postage, in addition to such ship postage as may be due on them. Where instructions are given to that effect, however, such parcels may be transmitted by dawk, the party defraying the full dawk charges on the same.

9. A bounty of one anna is paid by government to masters of ships and others bringing them from sea, for all ship letters delivered in Calcutta, which they may bring to the post office.

AFTER PACKETS,—RECEIVING BACK.

All Persons wishing to receive back from the General Post Office, any Europe ship Letter, which from having been delayed by the Writer for an "After Packet," may probably fail to reach the outward-bound Ship at Sangor; are hereby requested to endorse such letter, as follows. *If too late for the ————— to be returned to Messieurs ———— or Mr. ————* to whom the letter may belong.

Letters not being so endorsed, will again be forwarded for the General Post Office, by the earliest, and most eligible conveyance that may offer for England direct, much time and trouble is thus saved to Individuals, besides treble postage, otherwise leviable.

N. B. The Deputy Post Master at Kedgerie cannot without written orders, ship Europe letter Packets, sent from the General Post Office on any other Vessel than that for which the Packet is addressed.

Oct. 30, 1822. COLIN SHAKESPEARE, *Post Master General.*

LETTERS WRITTEN IN HARBOUR.

To prevent mistakes the public are hereby informed, that letters from persons proceeding up or down the River Hoogly, are receivable at the Post Offices of Diamond Harbour, Kedgerie and the New anchorage, exempt from the charge of Ship letters postage levied on letters imported from foreign Ports, and are only chargeable with the land Postage of two annas from Diamond Harbour, and five annas, whether from Kedgerie, or New anchorage, the same being single or of the weight of one Sicca Rupee.

Commanders of Inward bound Ships are requested to make up separate Parcels of letters written in Harbour, which they may have occasion to send on shore to the Post Offices, either from themselves, or passengers keeping them distinct from loose letters or Packets imported from Foreign Ports, and to particularize them as Harbour letters when delivered, with the amount Postage, to the Peons of the Post Office Dawk Boats.

Aug. 26, 1823. COLIN SHAKESPEAR, *Post Master General.*

NEWS PAPERS.

The Most Noble the Governor General in Council, having renewed the consideration of the Rates of Postage leviable on News Papers dispatched by dawk under the existing system, has been pleased to resolve, that the following Rules shall be in force for the Regulation of the Weight and Postage of such Publications, from and after the First day of March next, viz.

First. News-Papers published and dispatched weekly, shall be charged with Postage as single Letters, provided they do not exceed Three Sicca Weight.

Secondly. News Papers published and dispatched twice or thrice in the Week, shall be charged with Postage equal to Two thirds of the rate leviable on single Letters, provided they do not exceed two and a half Sicca. Weight

Thirdly. News Papers published and dispatched oftener than three times within the week, shall be charged with Postage equal to one half of the rate leviable on single Letters, provided they do not exceed two Sicca Weight.

Fourthly. Any excess in the above Weights will render the News-Papers liable to a proportioned increase of Postage, agreeable to the general Rules of the Post Office.

June 30, 1821.

P. TREVES, P. M. G.

EXEMPTION FROM POSTAGE.

1. Letters on the public service are transmitted free of postage. And for this purpose, the public officers mentioned in the subjoined list, are allowed the privilege of franking such letters.

2. All letters on service, must bear on the envelope the officiae designation of the person to whom they are addressed, and also the name and designation of the writer, in his own hand writing. It is also necessary to entitle them to exemption from postage, that the word 'service' should be superscribed on all such letters; but as the commanding officer in the field, the secretaries to government in the several departments, the secretaries to the governor general and commander in chief, the post master-general, the resident at foreign courts, and the agents to the Governor-General may have occasion to correspond with individuals on public business though not in an official form; private letters on public business from those officers shall be exempted from postage, on their subscribing on the envelope their name and official designation, with the addition of the word 'private.'

3. Any officer, whether civil or military, not having the privilege of franking, who may have occasion to address Letters on service, the postage of which is *bonafide* chargeable to government may be indemnified for the charge of postage, on a representation of the case to the civil or military auditor.

4. Officers on duty from their corps, or leave of absence, having occasion to correspond on public service, must carry their letters to the adjutant general, if they are at the presidency, or, if elsewhere, to the commanding officer of the station, who, on being satisfied that the letter is exclusively on service, will frank the same.

5. All official letters from an adjutant or quarter-master of a corps to detached officers of the same corps, must be franked by the commanding officers of the corps

6. All reports, review rolls, indents and returns, carefully tied up, with a ticket, containing the address, and also the name and designation of the officer by whom they are despatched, but without any seal or envelope, are received for transmission by dawk, free of postage

7. Public officers are expressly prohibited, under pain of severe displeasure of government, from applying the privilege of franking to their private correspondence.

FRANKING RULES.

REVISED TO THE 25TH JULY, 1825.

PARTIES AUTHORISED TO FRANK.	REMARKS.
1st. { <i>Of His Majesty's Government</i> The Secretary of State for Colonial Affairs..... Ditto to the Treasury.....	
2d. { <i>The Right Hon'ble the Board of Commissioners for the Affairs of India.</i> The President, } ,, Members & } of the Board ,, Secretary, }	Letters from Individuals in India, addressed to these Authorities,—pass Free.
3d. { <i>The Hon'ble the Court of Directors.</i> The Chairman, } ,, Dy. Chairman, } of the ,, Directors, } Court ,, Secretary, and } ,, Asst. Secretary, }	
4th. { <i>The Supreme Government of India</i> The Governor General, ,, Members of Council,.... ,, Secretaries.....	{ All Letters, uncondition- ally. { To and from, on public business.
5th. { <i>The Supreme Court.</i> The Chief Justice, ,, Puisne Judges, ,, Clerk of the Crown,...	{ Any Letters, to and from.
6th. { <i>Ecclesiastical.</i> The Lord Bishop, ,, Arch-Deacon of Calcutta, } ,, Ditto of Madras,..... } ,, Ditto of Bombay, } ,, Chaplains,..... } ,, Episcopal Commissioners, }	{ Any Letters, to and from. { In the absence of the Bi- shop, on Ecclesiastical affairs. { On affairs connected with their Archdeaconries. { Transmitting to the Presi- dency, Registers of Baptisms, Marriages, and Burials { Under the usual rules.
7th. { <i>His Majesty's Navy.</i> The Commander in Chief, Ad- mirals, or Commodores,... Officers Commanding His Ma- jesty's Ships in India,.....	{ Addressing Persons in India but not to Europe, except to Public Officers. { To and from "On His Ma- jesty's Service."

7th.	Commissioner at Madras,	{	All his Letters termed "De- mi Official," and those to the Principal Officers, and Commanders, of His Majes- ty's Navy in E gland.
	Ditto at Bombay,		And to him, - from the fol- lowing; viz. Commanders, and Commanding Officers of Ships of War.
	Secretary to the Naval Com- mander in Chief,	{	Officers of the Navy and Royal Marines, on leave. Officers of the Naval Yard; Hospital, Victualling, Con- tingent, and Co-operation De- partments.
			Addressing the Naval Com- mander in Chief.
	Agents in Calcutta to the Con- tractor for Victualling His Majesty's Squadron in India or, Agents for the Purchase of Stores, for His Majesty's Dock Yards, and Naval Squadron in India,		The Resident Commission- ers; Commanding Officers, and Purser, of His Majesty's Ships. Their Letters to be bona fide "On His Majesty's Ser- vice," and superscribed at full length, Conformably with their respective designations. (Orders of Government, 21st July, 1820.)

Civil Service.

8th.	Board of Trade	{
	Do do Revenue.	
	Do. do. Commissioners.	
	Do do. Customs.	
	Post Master General.	
	Deputy Post Master General.	
	All Deputy Post Masters at Out Stations, on the Affairs of the Department.	
	Accountant General	
	Do. to the Board of Revenue.	
	Do. to the Board of Trade.	
	Do. to the Board of Customs.	
	Agents Political, to the Go- vernor General.	
	Assay Master of the Calcutta, Benares, Furruckabad and Saugor Mints.	
	Orders of 27th June, 1822.	
	Assistants on Deputation,	
	Civil Auditor.	
	Chairman of the Committee for Erecting Warren Has- tings Statue.	

	Clerk to the Stationary Committee.....	
	Collectors of Government Customs.....	
	Do. Deputies, at Out Stations, of Revenue.	
	Commercial Residents	
	Judges of Courts of Appeal and Circuit.....	
	Ditto and Magistrates of Zillah and City Courts.....	
	Mint Masters at Calcutta, Benares and Furruckabad....	
	Opium Agents.	
	Pension Fund Committee.	
	Private Secretaries to the Governor General.....	
	Register of the Sudder Dewanny and Nizamut Adawlut.....	
	Registers of Courts of Appeal. Ditto of Zillah & City Courts.	
	Resident at Foreign Courts.	
	Salt Agents.	
	Secretaries, to the Board of Revenue, Trade & Customs.	To and from Officers in their respective Departments.
8th	Secretary to the Civil Fund.	On the Affairs of the Fund.
	Ditto to the Mint Committee, Orders of 27th June, 1823	
	Sub Treasurer.	
	Sub Export Warehouse Keeper.	
	Sub or Assistant Import ditto.	Agents to the Import Warehouse Keeper, have not the privilege of franking.
	Superintendent of Chowkies.	
	Superintendent of Calcutta Lotteries.....	
	Ditto of Resources in the Upper Provinces.....	
	Ditto of Stamps	
	Superintendents of Police.	
	Superintendent of Telegraphic Communication.....	
	Ditto's European Assistants.	
	Ditto's Native Agents.....	On the same footing as those under the Commissariat Department.
	Secretary to the Canal Committee.....	
	Superintendent of Canals and Iron Bridges.....	
	Superintendent General of Shakesperian Bridges, and Official Correspondence....	

Military

The Commander in Chief.	
Adjutant General of King's Troops.	}
Ditto's Deputy.	
Ditto's Assistant.	
Ditto of Company's Troops.	
Ditto ditto's Deputy	
Ditto ditto's Assistant.	
Adjutants of Corps.	}
Agents for Army Clothing	
Auditor General.	}
Ditto's Deputy.	
Black Masters	}
Ditto's Assistant.	
Ditto's Native Agents.....	}
Chief Engineer.....	
Commandant of Artillery ..	}
Commanding Officer of ditto in the Field	
Commanding Officers of Corps	
Commandant of Artillery	}
Commanding Officer of ditto in the Field.....	
Ditto.	}
Commissary General.	
Ditto's Deputy	}
Ditto's Assistants.	
Ditto's Native Agents.. . .	}
Commissaries of Ordnance of Stores	
Ditto Deputy.....	}

g.h.

Conductors of Stores	{ When addressing Commissaries and Deputy Commissaries of Magazines, and Commanding Officers of Posts and Stations
Engineer Officers	{ Corresponding with their Chief.
Fort Major,	{ of Fort William
Fort Adjutant.	{
General Officers on the Staff	{ Official—Orders, 10th April, 1822
Judge Advocate General	{ Addressing a Deputy Judge Advocate, and Commanding Officer of Stations
Ditto Deputy	{ Ditto Judge Advocate General, and ditto
.	{ Addressing Brigade Majors
.	{ of Stations; Military Medical Boards, Auditor General, Commanding Officer of Stations and
Majors of Brigade	{ Detachments, Superintending Surgeons, Chaplains, Judge Advocate General, or his Deputies, and the Fort Major of Fort William
9th { Officer who pays the Stipends of Families of Native Troops on Foreign Service.	{ Subscribing, "Family Subsidance of Native Troops"
Officers,—All	{ Corresponding with the Commander in Chief, the Secretary to Government in the Military Department, Adjutants General, Auditor General, Paymasters; Military and Medical Boards; except with respect to Letters on their own concerns, as described in the 5th and 6th Regulations of the Appendix, which are (particularly the latter) in full force, and all Post Masters are hereby enjoined, strictly to see, that they are not evaded in any shape, to the prejudice of the public Revenue.
Ditto, Commanding Posts Stations and Detachments	{ Addressing the Military and Medical Boards, Auditor General, or his Deputy; Paymasters; Quarter Master General, or his Deputy; and Commanding Officers of other Posts, Stations or Detachments.

Ditto, Commanding Posts and Detachments.

Addressing the Commanding Officers of their own Corps; Commanding Officers of other Posts, Stations and Detachments; Commissaries, or Deputy Commissaries of Magazines; Conductors in charge of Stores; and Station Majors of Brigade.

Officers Commanding Provincial Corps.

Corresponding with the Auditor General; Paymasters; Revenue, Military and Medical Boards.

Ditto, Detached, tho' not Commanding.

Addressing Officers Commanding their own Corps.

Ditto, on duty, or leave of absence.

At the Presidency, shall carry their Letters to the Adjutant General, who, being satisfied that they are exclusively on the Public Service, will frank them:—And at the subordinates, the Commanding Officers of Stations are to be applied to for the same purpose.

9th,

Ditto, Non-Commissioned. ...

Their Letters to be restricted to one single sheet of ordinary paper; to bear on them the names and designation of Commanding Officers (or in case of their absence, of the next in rank acting for them) of the Regiment, Corps, or Detachment to which the writers belong (they being at the time, bonafide in the Service,) to which shall be added the words "Soldier's Letter."—The first part of this Rule applies to Letters addressed to Non Commissioned Officers.

Orphan Society.

All Letters marked "Orphan Society" coming from, or addressed to the following Persons, bearing on the Envelopes, their names and Official situations, shall be received free of Postage, viz.

Deputy Governor of the Orphan Society.

Secretary to the General Management of ditto.

Secretaries to the Station Committees of ditto.

Military Widow's Fund,	{ Privilege of Franking limited to the President, or Acting President, for the time being. Letters to be superscribed "Bengal Military Widow's Fund."
Pay Masters of King's Regiments,	{ Corresponding with the Pay Master to the King's Troops at the Presidency.
Ditto of Stations,	
Persian Interpreter to the Commander in Chief,	
Political Agents to the Governor General,	
Presidents of Off Reckoning Committees,	
Ditto of Compensation ditto,	
Quarter Master General of King's Troops,	
Ditto of Company's ditto,	
Ditto Ditto's Deputy,	{ Corresponding with the Quarter Master General; Barrack Masters; and Commanding Officers of Posts and Stations above Allahabad.
9th. Quarter Master of Corps,	{ Their Official Letters to Officers of the same Corps, who are detached, to be franked by the Commanding Officers of their Corps.
Regulating Officers,	{ Corresponding with the Board of Revenue; the Auditor General, and Paymasters.
Residents at Foreign Courts,	
Secretary to the Commander in Chief,	
Ditto to the Military Board,	
Ditto Ditto's First Assistant,	
Ditto to the Board of Superintendence,	{ Corresponding with the Superintendent at Poosa.
Ditto to the Clothing Board,	{ Ditto on business of the Army Clothing.
Ditto and Accountant of the Telegraphic Committee, ..	{ To and from; and to be superscribed "Telegraphic Communication."
Ditto to the Committee for reporting on Lt. Schaleh's Plans,	{ To and from.
Supervisor of the Hissar Establishment,	{ Addressing authorities strictly on affairs relating thereto. To be superscribed "Hissar Establishment," and officially endorsed. Privilege extended to the Assistant in charge in the absence of the Supervisor.

Soldiers and Non Commissioned Officers	<p>Their Letters to be restricted to one single sheet of ordinary paper, to bear on them the names and designations of Commanding Officers, (or in case of their absence, of the next in rank, acting for them) of the Regiment Corps or Detachment to which he writers belong (they being at the time, bona fide in the Service), to which shall be added the words " Soldier's Letter "</p> <p>The first part of this rule applies to Letters addressed to Non Commissioned Officers and Soldiers,</p>
91b } Superintendents of Public Buildings in the Lower and Western Provinces,....	<p>All letters from them to Public Officers and Individuals, on subjects connected with their official duties. The Postage for all Letters to them, from Public Officers and Individuals engaged in the execution of Works under their authority to be charged in their accounts for those works</p>
Ditto's Assistants	
Ditto's Native Agents,	<p>Their Letters to be franked by Officers Commanding Stations and Posts.</p>
Superintendents of the Trigonometrical survey of India, and	<p>When addressing each other</p>
Ditto's Subordinates, ..	
Superintendent of the Road between Benares and Allahabad, ..	
Ditto & Director of Telegraphic Communication	
Ditto's European Assistants.	<p>On the same footing as these under the Commissariat Department.</p>
Ditto's Native Agents.	
Surveyor General,	<p>Corresponding with Surveyors.</p>
Surveyors,	<p>Ditto with Surveyor General.</p>

All Reports, Review Rolls, Indents and Returns, addressed to the Officers for whom they are intended, if compactly made up, and superscribed as such, by the Officers making the despatch, will be received free of Postage

The Honorable Company's Marine

The Master Attendant
 „ Marine Surveyor
 „ Secretary to the Board of
 Embarkation Committee
 and Secretary

Medical

The Assistant General
 „ Secretary to the Board

Superintending Surgeons . . .

Surgeons and . . .

Deputy Assistant . . .

The Surgeon General and his Subordinate

Superintendent of the . . .

Hospital

{ Addressing the Board, Sur-
 geons and Assistant Surgeons,
 and Commanding Officers of
 Posts and Stations, in their
 own Districts

{ Do the Superintending Sur-
 geons of their own Divisions

{ Not entitled to the privi-
 lege of franking

{ Limited to Correspondence
 strictly connected therewith
 To be endorsed 'Ive Hospi-
 tal' and officially endorsed

Miscellaneous

Governors of Settlements . . .

Agents at the other Presiden-
 cies to the Superintendent of
 the Calcutta Lotteries . . .

Individuals in India

Medical Officer with the Tan-
 jore Rajah on a Pilgrimage

Superintendent of the Botani-
 cal Garden

Ditto of ditto in the Upper
 Provinces

Superintendent General of
 Government Plantations . . .

The Public

Commercial Superintendent at
 Moradabad also Lieutenant
 Gerrard and his Gomastahs
 Letters, English and Persian

Vakeels of Native Powers . . .

{ Addressing persons in India,
 but not to Europe, except to
 public officers.

{ Their Letters to the Su-
 perintendent

{ Addressing the Authorities
 in England, specified in the
 1st 2d and 3d Divisions of
 this list

{ — "To and from"

{ On matters relating to the
 Garden

{ To the Secretary of the
 Board of Superintendence,
 "On Stud Service"

{ Limited to the business of
 the Department

{ Their Despatches by the
 public mails will be franked
 by the Persian Secretary to
 the Government

12 h. { Zemindars and Others. } All their Letters to the Superintendent of Police Lower Provinces.

Note.—Should any Officers discover, that the mention of them has been inadvertently omitted in the foregoing list, they are required to send the authority under which they claim the privilege of Franking, to the Post Master General, who, upon being satisfied that it has been granted to them, will cause the necessary corrections to be made, in the reprints of this Notice.

APPENDIX TO RULES AND REGULATIONS VIZ

1st. Officers, Civil and Military, not named in the foregoing list, who may have occasion bona fide to address Letters on the Service, the Postage of which is properly chargeable to Government, will be indemnified in such expense, by making application to the Civil Auditor, or Military Auditor General, stating the circumstance which rendered such Correspondence necessary.

2d.—Letters addressed “On the Service,” shall bear on their Envelopes, the Official Designations of the Officers to whom they are addressed, as well as the Names and Official Designations, in their own hand writing, of the Officers by whom such Letters are written.

3d. It is to be understood, that the exemption from Postage granted to Public Officers under Government, is limited to correspondence bona fide On the Public Service; and that when the prescribed form shall not have been strictly observed, such Letters are to be rejected at the different Post Offices, unless payment of Postage be then tendered. But, as the Commanding Officer in the Field; the Secretaries to Government in the several Departments; the Private Secretaries to the Governor General, and Commander in Chief; the Post Master General; the Residents at Foreign Courts; and the Agents to the Governor General, may have occasion to correspond with Individuals on public business though not in an Official form;—private Letters on public business from these Officers, shall be exempted from Postage, when superscribed with their Names and Official Designations, and the addition of the word “Private.”

4th.—To prevent confusion in the Public Accounts, and guard against disputes and misrepresentations of the delivering Persons,—All persons, receiving Letters from them, are required forthwith to pay the amount of Postage, according to the Post Office charge thereon. If, however, the Receiver should think, that the charge so marked is in excess of the established rate, he should address himself in writing, to the Post Master General, who will cause an immediate investigation to be made into the complaint, and if it prove well founded, order the surcharge to be refunded. On the other hand, if the rate of Postage charged appears to him to be accurate, he will give the necessary explanation. Should the Complainant still be dissatisfied, he is at liberty to appeal to the Governor General in Council. The same course is to be pursued, where the complaint arises from Letters being charged with Postage, which the writers, or the Persons to whom they may be addressed, shall consider to be entitled to pass free.

5th That, when Public Officers under Government shall have occasion to correspond with Individuals not on the Public Service, as in the case of transmitting Bills of Exchange, Promissory Notes, Receipts, or any other description of Government Securities, &c. &c. the Public Officers forwarding such Letters, shall superscribe their

Official Signatures, and the Words, "Bearing Postage."—When Letters having such superscription shall be received at the General Post Office, the Postage will not be demanded, but the Post Masters of the Stations to which the letters go, shall collect the amount from the Parties to whom they may be addressed and delivered.—When, on the contrary, such letters are addressed by an Individual to a Public Officer of Government, the Postage shall be required from the Persons delivering such Letters at the Post Office.

6th. In publishing the foregoing List, the Public are desired to take notice, That the privilege of franking Letters having been authorized by the Most Noble the Governor General in Council, for the express purpose of affording every necessary facility to correspondence on the public Business; His Lordship in Council confidently trusts, that this Privilege will not be applied to correspondence on the Private Affairs of Individuals. The Governor General in Council is at the same time pleased to declare, — that any deviation from a strict observance of this Rule, will not fail to subject persons who shall either practise, or connive at such abuses, — to the most Severe Displeasure of Government: And if any instances of such practice shall come to the knowledge of the Post Master General, or Subordinate Post Masters, or of any of the Public Officers of Government, whether Civil or Military, they are directed to submit the same, for the information of the most Noble the Governor General in Council.

N. B. The foregoing List, Remarks, Rules and Regulations are applicable to Banghy Parcels, as well as to Letters and Letter Packets.

COLIN SHAKESPEAR,

Calcutta, General Post Office, July 25, 1825. Post Master General.

WEIGHT OF LETTERS.

It having been brought to the notice of Government, by the representation of the Post Master General, through the Board of Revenue, that much inconvenience arises from the prevailing practices of Public Officers inadvertently transmitting to Post Offices Letter Packets and parcels, greatly exceeding the prescribed Weight (of 25 Sa. Wt.) which are of consequence made over for transmission by Banghee thereby incurring delay and probable injury, that might otherwise in a great measure be avoided; the Governor General in Council is pleased to direct as follows:

1st. That the strictest attention be paid in every Department, throughout the Service, to the making up of Parcels, not to exceed the prescribed limitation of Weight.

2dly. That when two or more Parcels of such description are delivered at a Post Office, containing Papers connected one with the other, it will be at the option of the Deputy Post Master to forward them to the Presidency, either by the same Mail if circumstances permit or separately by two or more successive Mails, in order that Mails may not be surcharged and their contents rendered insecure, especially in the Rainy Season.

3dly. That as Paper Parcels are not always made up in the most compact form they are susceptible of and altho' there is often an unnecessary expenditure of the Hon'ble Company's Stationery within; the contingent envelope of Letters, and Accounts of importance, is frequently of flimsy Country paper, of the worst kind, forming an

inadequate protection to the documents they cover--All Public Authorities are therefore hereby enjoined to require of their Executive Officer unremitting attention to these defects, and to the obvi-
 vance of such precautions, as will prevent, for the future, the Dawks
 being unnecessarily loaded, to the interruption of their progress, and
 to the encrease of very serious inconvenience, as well as unmerited
 responsibility to the Post Office Department.

B. Command of His Excellence the Most Noble the Governor
 General in Council.

COLIN SHAKESPEAR.

August 17, 1821.

Post Master General.

OVERLAND DESPATCH.

Letters are transmitted to England, via Bagdad, Smyrna, and
 Malta, under the following regulations:

1. The letters are not to exceed in length, 4 inches, in breadth
 2 inches. They must, not be sealed with wax, and must not be of
 greater weight than one sicca rupee.

2. No letters received at the post office, for overland despatch,
 but such as are accompanied by a note, specifying the writer, and
 with the writer's name signed under the address; and they must be
 countersigned by the post master general, previously to being depo-
 sited in the packet, as a warrant of permission.

3. Postage is paid on the delivery of such letters, in the office,
 at the following rates, viz.—Ten sicca rupees for a single letter,
 weighing quarter of a sicca rupee, and under. Fifteen sicca rupees,
 weighing from quarter to half a sicca rupee. Twenty sicca rupees,
 weighing from half to one sicca rupee.

4. Letters for Bushire, Bussorah, Aleppo, Smyrna, Constanti-
 nople, and Malta, are received and despatched by the above mode of
 conveyance. Those for Bushire and Bussorah pay at the rate of
 letters from Calcutta to Bombay, with ship postage. Those from
 Bagdad, Aleppo, and Smyrna, for each single letter sicca rupees 4,
 and progressively as above to 8 rupees. Those for Constantinople
 and Malta, 6 sicca rupees for each single letter, progressively to 12
 sicca rupees.

5. On letters which are sent from the provincial stations, for the
 overland packets, the regular inland postage is charged in addition,
 to the above rates.

6. The number of overland packets from India to England are
 three in each year, and the undermentioned periods are fixed for their
 despatch from Bombay, viz. On the 5th February, on the 5th May,
 and on the 5th November; and further, in order that letters from
 Bengal may arrive at Bombay in good time to profit by this mode
 of conveyance, overland packets are made up in the general post
 office in Calcutta, and forwarded to that presidency on the following
 days, viz. The 15th January, the 15th April, and the 10th October.

As the Regulations of this office regarding Overland Letters,
 published under date the 24th May, 1813, were framed at a time
 when their transmission could not be effected by a less circuitous
 route than that of Smyrna and Malta,—and the late happy events in
 Europe have apparently removed the obstacles which before prevent-
 ed direct correspondence from being satisfactorily maintained
 between the distant parts of that Continent and Great Britain with

India;—The Post Master General considers it may be useful to the Public to intimate that he is not aware of any objection to the dispatch of Letters, under the principal provisions of the abovementioned Regulations, by the way of Constantinople and Vienna. And that for this purpose, it appears to him to be only necessary, that such persons with their Overland Letters from London, or any place in England, to be so forwarded, should clearly write immediately over the addresses on them, these words, namely:—Via Constantinople and Vienna.

Letters with this superscription will be dispatched accordingly;—and it will be understood here, that those which do not bear it are intended to be sent, as heretofore, by the routes of Smyrna and Malia.

September 13, 1814.

J. JAILL, P. M. G.

BANGHEY POSTAGE.

1. All parcels not containing letters or articles of value and also letters exceeding 21 sa. wt. are received at the different post offices for transmission by banghey. On such parcels, &c. as do not weigh more than 50 sa. wt. single postage is charged, according to the rates specified in Table of Inland Rates and Banghey Postage; on such as exceed 50, but do not exceed 100 sa. wt. double postage is levied, and so on in proportion.

2. Letters or parcels exceeding 21 sa. wt. addressed to stations to which no banghey is dispatched, will be forwarded by dawk, at the banghey rates.

3. Any person attempting to forward a letter under the prescribed weight by the banghey, in the shape of a parcel or package becomes liable to the full postage chargeable on a letter of 21 sa. wt. And when any parcel is delivered for transmission by banghey, the post master is authorized to call on the party from whom it comes, for a written declaration, signifying that such parcel is *bona fide* of that description, to which the banghey conveyance is appropriated. The above rule of course is not applicable to the case of ship-letters exceeding 8 sa. wt.

4. Four banghees are despatched weekly, to the different stations under this presidency, on Tuesday and Friday for government, and on Wednesday and Saturday for the public; banghees are also despatched on every Wednesday and Saturday to Fort St. George and the intermediate stations.

5. Parcels intended for transmission by banghey, must be sent to the post office, between the hours of 10 and 2, on the day preceding that on which the banghey is dispatched.

6. On the application of individuals, entire banghees will be furnished from Calcutta, to any subordinate station, or from thence to Calcutta, at half the rate, which would be charged for the same, if sent in separate parcels.

7. It is recommended, that all parcels intended for transmission by banghey, be at all times carefully packed in strong cloth, and during the rainy season, in wax cloth.

As packages despatched by Dawk Banghee in the Rainy Season, are occasionally liable to injury, notwithstanding every practicable precaution is used for their security; this Department cannot be responsible for any accidents that may occur.

This notice is applicable to Stamped Papers sent from the Stamp Office, although in tin boxes with the lids soldered down.

COLIN SHAKESPEAR.

Post Master General

July 25, 1822.

DAK BANGYS TO MADRAS AND HYDRABAD.

Notice is hereby given, that the prescribed limitations authorized by the Madras Government for the Size and Weight of Private Parcels for transmission by Dak Banghy are as follows; viz. Not to exceed in measurement 9 Cubic Inches, or 729 solid inches, nor in weight 7 lbs; and that, in consequence, Parcels in future sent to the General Post Office for conveyance by Dak Banghy to that Presidency, or to Hyderabad, must be made up conformably thereto, as in cases where they exceed the limitation specified, they will be liable to rejection, unless satisfactory reasons are assigned for an unavoidable deviation from the Rule.

COLIN SHAKE-PEAR.

January 9 1826.

Post Master General.

The Public are hereby informed, that Dak Banghyburdars will, from the 15th Instant, be posted on the Rout from Calcutta to Nagpore via Tumlook, Midnapore, Katkarinjah, Sumbulpore, and Raipore; Banghies will, accordingly, be despatched twice in each week, viz. early on Wednesday and Saturday Morning. All Parcels are delivered at the General Post Office on the preceding Tuesday and Friday before two o'clock of those days.

COLIN SHAKESPEAR.

October 1, 1825.

*Post Master General.***DAWK BEARERS.**

Notice is hereby given, that whenever Dawk Bearers are laid, Four Rupees will be transmitted from the General Post Office, for the payment of the Bearers, Baughies and Mussalmenes, at each Stand and that no deduction whatever will by authority be made from this amount; and that if the full amount should not be paid by the persons employed to pay the Bearers, ready attention will be given to any representation on this subject, which may be made at the General Post office.

December 20, 1819.

P. TREVES, Actg. P. M. G.

Notice is hereby given that the detention of dawk bearers by travellers on the road having occasioned a much greater expence, than the lately reduced rate of 8 annas per mile, the subject of demorage has been submitted to the consideration of Government, and His Excellency the Most Noble the Governor General in council has been pleased to resolve, that hereafter, in addition to the abovementioned rate of 8 annas per mile for conveying Travellers by dawk bearers a further payment of 4 annas per mile shall be made in deposit by all persons who may require them to be posted by officers, of this department, to cover the contingency;—and that in cases of detention which the travellers may avoid, the extra hire of the bearers shall be paid from the deposits of 4 annas per mile; And in the event of no delay occurring, the same shall be returned, on their application, to the persons from whom they were received.

March 22, 1820.

P. TREVES, P. M. G.

Notice is hereby given, that extra deposits in Cash on account of Dawk Bearers, to cover incidental demorage, are payable on demand at the general Post Office, and all other Subordinate Post Offices, wheresoever made, on the Traveller transmitting a Certificate from the Post Master in advance, where the Journey may terminate, that no delay has occurred beyond the prescribed limitation of time to out stations, or such further convenience as may be specified in the Certificate issued, which are given in conformity, to written applications from Dawk Bearers.

GENERAL POST OFFICE }

27th November, 1823. }

COLIN SHAKESPEAR.

Post Master General

PART F.] GENERAL POST OFFICE REGULATIONS. 25
TABLE OF INLAND RATES OF LETTER AND BANGY POSTAGE.

	Letter		Bangy	
	For a letter not exceeding 1 lb. Wt.	From 21 Sa. Wt. to 50 Sa. Wt.	From 51 Sa. Wt. to 80 Sa. Wt.	Over 80 Sa. Wt.
FROM FORT WILLIAM TO				
Barracknore, Hooghly, Chandernagore, Barripore, Fullah, Culnee Dum Dum, Baraset, Harripaul, Tumlook and Hyandy...	0	2	0	4
Burdwan, Bissenpore, Golagore, Jessore, Keerpooy, Mirzapore, Culna, Nuddea, Sooktagore and Santipore	0	2	0	8
Beerbhoom, Berhampore, Baulah, Balasore, Contai, Cutwah, Commercolly, Culna, Morshedabad, Namoodpore, Midnapore, Ragonatpore and Seroon.	0	4	0	12
Backereunge, Cuttack, Dacca, Hazaree, Hurrial, Malda, Natotie, Rajemahl and Kedgerree	0	5	2	0
Chitra, Sheergotty, Gyah Moongheer, Bhagulpore, Purnea, Tunjepore, Dinagore, Rungpore, Comilla, Luckipore, Bullooh, Puttyehant, Juggurnath, Susseram and Nautpore, via Purnea.....	0	6	1	0
Patna, Dinapore, Hajepore, Seebunge, Coochbehar, Mymensing, Sylhet, Chittagong, Ganjam and Sumbuloore	0	7	1	4
Mirzapore, Chunar, Benares, Ghazeepore, Buxar, Arrah Churrah, and Khutmando	0	8	1	8
Allahabad, Innepore, Azinghur, Mhow and Tirhoot	0	9	1	10
Corrah Manickuore, Pertaughur, Sultanpore, and Raveure	0	10	1	12
Banda, Byramnool, Cawnpore, Captainung, Fyzabad, Guruckpore Lucknow and Calpee	0	11	2	0
Belgram, Canouge and Kairabad	0	12	2	4
Barautch, Dewah, Furruckabad, Mynpore, Camp Saugor, Hutta, Jubbuloore, Bhopaul, Nagpore, Khosung, Shekoabad	0	13	2	8
Agra, Allyghur, Beejaghur, Ferozabad, Mattra, Saranay, Mhow Kotah, Gwalior, Indore, and Gwalior.....	0	14	2	12
Amnabeer, Bareilly, Hyderabad, Province Jeytuck, via Saharnpore.....	0	15	3	0
Chandowee Delhi, Moradabad, & Dhoon, & Gurwahl via Delhi	1	0	3	2
Meerut, Rewarree, and Pinnit	1	1	3	4
Kurawal, Saharnpore, Rajepoins, and Neemuch.....	1	2	3	8
Poonah, Bombay, and Goa.....	1	5	None	
Madras, (full postage).....	1	6	4	0
Ceylon, (full postage).....	2	8	None	

POSTAGE OF LETTERS.

THE FOLLOWING STATIONS PASS THROUGH NAPAUL HILLS.

Via Principal Stations	Names of Places.	Letters not exceeding 1 lb. Wt.	Bangny not exceeding 25 to 50 Sa. Wt.
		Rs. As.	Rs. As.
Purneah.....	Nauthpore.....	0 7 1	0 0 0
Dinapore.....	Ramnaghor.....	0 0 0	0 4 4
Mosufferpore.....	Amowah.....	0 0 1	0 4 4
Goruckpore.....	Rosomanpore.....	0 0 9	1 0 0
	Gurwal.....	0 11 2	0 0 0
	Almorah.....	0 2 4	0 0 0
Bareilly.....	Fort Moira.....	0 0 15	0 0 0
	Champawan.....	0 15 3	0 0 0
Delhi.....	Dhoon.....	1 0 3	0 0 0
	Loodenah.....	1 4 3	0 0 0
Saharnpore.....	Hurdwar.....	1 2 3	0 0 0
	Jatuck, is Gurmere.....	1 2 3	0 0 0

GENERAL POST OFFICE REGULATIONS. [APPENDIX

Table of Rates of Travelling by Dawk Bearers.

Amount of Time.	STATIONS.	Estimated Distance.	Previous Notice.	Amount.
Days		Mile	Day	Sa. Rs.
	<i>From Calcutta to</i>			
11 1/2	Agra, via Ally Ghur	958	8	479 0
7	Allahabad, via New Route	514	5	257 0
10 1/2	Ally Ghur, via Cawnpore and Minpoory	836	6	418 0
1	Augurdeep,	92	2	46 0
2 1/2	Bahalore, via Midnapore	156	3	78 0
5 1/2	Bardah, via Allahabad	634	6	317 0
1 1/2	Bankora	99	2	49 8
2 1/2	Baulleah	165	4	82 8
2	Beerbhoom, via Burdwan	120	3	60 0
6	Benares, via New Route	485	4	242 0
8	Benares, via Old Route	570	5	285 0
5	Bhaugulpore, via Moorshedabad	274	6	137 0
1 1/2	Bissoonpore	80	2	40 0
1	Burdwan	66	2	33 0
5	Calcutta	257	6	128 8
9	Cawnpore via Allahabad	638	6	319 0
2 1/2	Chas, near Kennery	173	3	86 8
2	Chunar	444	5	222 0
2	Comercolly, (with additional 10 Rupees)	124	5	72 0
4	Cuttack, via Midnapore	251	4	125 0
3	Dacca, (with additional 10 Rupees)	171	5	97 8
12	Delhi	970	7	485 0
5	Dinapore	402	4	201 0
5	Dinapore, via Dewansurroy	261	6	130 8
1	Doorbatta and Harripaul	32	1	16 0
2 1/2	Furriddpore, (with additional 12 Rupees)	140	5	82 0
10	Lutty Ghar, via Cawnpore	720	6	360 0
5 1/2	Ganjam, via Midnapore	353	5	176 8
8	Gazepore, via Patna	432	5	216 0
7	Gazepore, via Acoee	422	4	211 0
2	Godagurry, via Dewansurroy	156	5	78 0
8	Goruckpore, via Benares and Jaunpore	561	6	280 8
4 1/2	Gyah	322	3	161 0
3 1/2	Hazareebaugh	250	3	125 0
1	Jessore, (with additional 5 Rupees)	74	4	42 0
2 1/2	Jaunpore, (with additional 10 Rupees)	124	4	72 0
7	Jaunpore via Benares	472	5	236 0
5	Jagdeehath	193	5	146 8
2	Jungeepore	144	4	72 0
1	Keerdy via Doorbatta	56	3	28 0
1	Kishorepore	58	2	29 0
6 1/2	Kisengunge via Beershye	317	6	158 8
9	L. Mung via Mirzapore	636	7	318 0
8	Lucknow, via Benares	616	6	308 0
1 1/2	Mahomedpore (with additional 10 Rupees)	115	5	67 8
2 1/2	Maldah	227	5	113 8
12 1/2	Masruth	930	7	465 0
1 1/2	Midnapore	91		45 8

1.] GENERAL POST OFFICE REGULATIONS.

Estimated Time.	STATIONS.	Estimated Distance.	Previous Notice.	Amount.
D _{ys}	From Calcutta to	Mile	Day	Sa. As.
7	Mirzapore, via New Route.....	476	5	238 8
6	Moonghyr.....	317	6	158 8
12	Moorshedabad.....	131	4	65 8
11	Muttia.....	991	8	495 8
3	Natore.....	191	5	95 8
1	Nuddeah.....	68	2	31 0
5	Patna, via New Route.....	392	4	196 0
5	Patna, via Old Route.....	414	6	207 0
7	Pertaub Gaur, via Juanpore.....	556	6	220 0
2	Punah, (with additional 10 Rupees).....	154	5	87 0
6	Purneah, via Beershye.....	285	6	142 8
3	Rajemahal.....	203	5	101 8
4	Ramghur.....	291	3	145 8
2	Ruggonnauthpore.....	137	2	68 8
6	Rungpore, via Dinagepore.....	297	6	148 8
1	Santipore.....	50	2	25 0
5	Sassaram.....	362	3	181 0
14	Seharunpore.....	1000	7	500 0
4	Sheerghotty.....	305	3	153 0
7	Sultanpore, via Juanpore.....	524	8	288 0
6	Tirhoot, via New Route.....	432	5	216 0
7	Tirhoot, via Old Route.....	462	6	231 0
1	Jumlook.....	50	3	25 0

N B. The Charges for Bearers to and from Places not mentioned in the preceding Tables or which is not fixed, shall be at the rate of Eight (8) Annas per Mile, including the cost of Oil and Mushalls. The amount of Stationing Bearers to be paid in advance, with a deposit of Four (4) Annas per Mile, which shall be refunded if demurrage is not incurred on the road by Travellers, in consequence of the difficulties experienced in procuring Bearers at the Stations bordering on the Dominions of Oude and beyond the British frontiers, the charge will be at One (1) Rupee per Mile. Persons wishing to Travel on the Eastern Division, viz from Calcutta to Dacca, &c. are liable to the additional charges above stated—Bearers not being otherwise procurable.

GENERAL POST OFFICE REGULATIONS. [APPENDIX

DAWK STAGES.

CALCUTTA TO CAWNPORE.

	M	F	P		M	F	P		M	F	P
Calcutta,	10	4		Rachimgu,	8	5	22	Miramorad,	8	0	44
Allypore,	9	7	20	Barrah Kerbel,	9	6	23	Moharaj Gunge, ..	11	0	45
Pahaspore,	9	6	30	Jilmah,	9	0	24	Gopey Gunge, ..	11	0	47
Roesuolipore,	9	6	39	Atkumsand,	9	0	25	Barraud,	12	0	48
Koolpee,	9	7	49	Penarkone,	9	0	26	Siddabann,	10	0	46
Bunwooka,	9	1	58	Dangrad,	10	4	27	Bentesaro,	10	0	50
Rajgong,	10	0	68	Dungh,	10	4	28	Allahabad,	8	0	51
Bissenpore,	9	7	76	Amrool,	9	0	29	Begomsurra,	6	0	51
Owndah,	9	6	88	Sheerganthy,	9	2	30	Quellah,	6	0	52
Bhootsher,	9	5	98	Amas,	10	0	31	Alumchund,	8	0	53
Chatna,	9	4	107	Dudpee,	10	3	32	Kaukrabad,	8	0	54
Arrara,	9	6	117	Jessaye,	10	4	33	Shardapore,	6	0	54
Cowrandee,	9	2	120	Raroon,	9	6	34	Aftee,	12	0	55
Rogganypore,	9	3	136	Jeemore,	9	4	35	Hottiegunge,	12	0	56
Doolabad,	8	0	144	Futy Serat,	8	4	36	Nobustah,	8	0	57
Amchatter,	9	2	153	Koornabab,	9	7	37	Buttiespore,	10	0	58
Chundra,	9	2	167	Rampore,	10	3	38	Koomerpore,	10	0	59
Chuas,	9	5	172	Koorah,	10	3	39	Khazeeh,	6	0	60
Kenary,	9	7	182	Irmah,	9	7	40	Lollbaharry,	8	0	61
Bazareah,	10	6	192	Isouah,	9	5	41	Chundrapoorah, ..	8	0	61
Gomeah,	10	0	202	Allinagar,	9	0	42	Romeypore,	10	0	62
Chootee,	10	5	211	Benares,	8	0	43	Cawnpore,	10	0	63
Narkundy,	8	5	219	Mohunsuroy,	9	0	44				

CALCUTTA TO MUMBAI VIA CULNA.

	M	F	P		M	F	P		M	F	P
Calcutta,	8			Calcutta,	10			Dawoodpore,	10		
Aughrparah,	8			Sumasderghat,	10			Bofah,	8		
Barrackpore,	8			Coomereah,	10			Mumshadabad,	12		
Hoogly,	8			Baultoll,	10						
Nessurroye,	8			Augerde,	10						
Inchoorah,	8			Colbarrah,	9						

CALCUTTA TO DACCA.

	M	F	P		M	F	P		M	F	P
Calcutta,	8			Bonvallie,	8			Bahopore,	8		
Gurteepore,	8			Polloghau,	8			Hodgegunge,	8		
Moorley,	8			Dyestullah, Rajpore,	8			Monyant,	7		
Balguriah,	8			Dheullah,	8			Nabobgunge,	8		
Jonsupool,	8			Boonghatty,	8			Tacoopore,	8		
Bugchurah,	8			Nakutah,	8			Dacca,	3		
Bengal,	8			Mohomedpore,	8						
Burrah,	8			Joynagore,	8						

STAGING BUNGULOWS ON THE ROAD TO BENARES
BUILT BY GOVERNMENT. 1824

STATIONS.	Distance			REMARKS.
	Miles.	Furlongs.	Zillahs.	
Sukia—Hooghly R.				The Bungulows are furnished and have a double set of apartments with Kitchens and Out-offices. A Kitmandar, a Bearer and a Sweeper, are attached to each. Applications for the use of the Bungulows to be made to the Post Master General, or to any of the Post Masters on the Route.
Chandiolah	9	4	Hooghly.	
Doorhattah.....	15	2		
Mayapore	14	2		
5 Katoolpore.....	17	0	Jungle Mehals.	A Tax of two Rupees for the use of each and every Bungulow, is to be paid in advance.
Jeypore.....	14	6		
Ramsagar.....	12	5		
Bancoorah	17	3		
Arrara.....	16	0	Jungle Mehals.	It is expected that Travellers will not occupy apartments in the Bungulows above one day, and a night at the most.
10 Rogouathpore.....	17	7		There is also a Serai for Native Travellers at each Stage, with a Chuksedai and Sweeper attached.
Doodbrachtee	11	2		
Chundun Keary	11	0		N. B. The position of each Bungulow was determined in 1823, by a Committee of Officers.—But a Bungulow and Serai at the Stations of Benare and Penarkone were subsequently ordered.
Chass.....	14	2		
Angwallah—Nullah.....	15	5		
15 Gomen.....	3	0		
Chittoor	13	7	Zillah Ramghur.	
Deegwar	13	7		
Hayareehang	10	0		
Kutoomsandy.....	13	5		
20 Penarkone	9	2	Zillah Ramghur.	
Kanabettee—Roodah N.....	9	2		
Dunghya—Pass.....	11	0		
Sheergatty—Mohur R.....	15	3		
Mundunpoor	15	4	Zillah Shahabad.	
25 Norunga	14	6		
Baroon—Soane R.....	12	4		
Sassaram	15	6		
Jehanabad—Doorgatty R. ..	16	0	Zillah Shahabad.	There is a hot Spring about 4 Miles West of Kikunandy, 50 yards off the road on the left bank of the Bulbul River.—The Thermometer dipped in the Spring in December 1823, rose to 113°. From Baroon to Rutas is about 20 Miles.
Mohunneah.....	14	4		
30 Nobutpore—Carriannassa R	15	5		
Mogul Serai	16	3		
32 Benares—Ganges	12	2		From Sassaram to Arrah is 50 Miles.

GENERAL POST OFFICE,
September, 1824.COLIN SHAKESPEAR,
Post Master General

GENERAL POST OFFICE REGULATIONS. [APPENDIX

LIST OF DAK STAGES FROM CALCUTTA TO BENARES, NEW MILITARY ROAD.

Number of Stages	NAMES.	Distances			Principal Rivers, and Torrents	REMARKS.
		Miles	Furlong	Peria		
1	Calcutta.....					
2	Colli-pore.....	10	4	13	Houghly River	The new road to Sum-
3	Illepara.....	9	7	0	Mundasary Null	bulore via Singhboon
4	Punnapore.....	9	6	30	die	strikes off at Jehanabad
5	Rusampore.....	9	6	38	Damoodah River	W. of Koolkie and East
6	Koolkie.....	9	1	0		of the Dakkissore River.
7	Bunmookah.....	9	7	0	Dakkissore River	
8	Hazareebaug.....	10	0	37	Beras Torrent	A Shakespearean
9	Bisnappore.....	9	7	38		Bridge, 160 feet Span by
10	Owadah.....	9	1	0		9 1/2 miles Span 20 Miles
11	Boothbar or Bancoorah	9	5	10	Dakkissore River	1 st of Bancoorah.
12	Chainah.....	9	4	0		The road to Midnapre
13	Arrerah.....	9	6	0		strikes off S W of Bis-
14	Gouranore.....	9	2	0		napore. Much Jungle
15	Rogoonnathpore.....	9	1	0		between Chainah and
16	Dooleabad.....	8	0	27		Owadah.
17	Amolattar.....	9	2	25		The road to Bancoorah
18	Chandra.....	9	2	1		to Bancoorah is via So-
19	Chas.....	9	5	28		madah.
20	Keenaree.....	9	7	0	Damoodah River	The Damoodah River
21	Bussareah.....	10	6	4	Hookah or Nadeh	about half a mile wide
22	Goomukh.....	10	6	0	Balbul River	
23	Chotee.....	8	5	27		
24	Narkundy.....	8	4	2		
25	Ruchingha.....	8	5	20		
26	Burra-kubeh or Hazareebaug	9	6	0		At Toosikie Ghat between
27	Jee'mah.....	9	6	0		Rockingah and Hazaree-
28	Kutkumsandy.....	9	6	0		baugh the ascent is steep.
29	Penarkone.....	9	0	0		A Shakespearean
30	Dungradie.....	10	4	0		Bridge, 147 feet Span
31	Dunghy—Pass.....	10	4	0		by 9, 30 miles West of
32	Amaroot.....	9	1	27		Hazareebaug.
33	Shehurgotty.....	9	2	0		
34	Amass.....	10	1	0		
35	Dadpre.....	10	3	0		
36	Jessoer.....	11	4	0		
37	Horroon.....	9	6	11		
38	Jemorah.....	9	4	38		
39	Patty-Serai.....	8	4	13		
40	Koormabad.....	9	7	5		
41	Rampore.....	10	3	23		
42	Accoorie.....	10	3	4		
43	Lirma.....	9	7	2		
44	Jamunah.....	9	8	0		
45	Allyia Ghar.....	9	0	0		
46	Bouares, Seerale.....	10	2	0		
		Miles	436	2 21		

ROUTE FROM SHEHERGOTTY TO PATNA, CONTINUED.

	Miles	Furlon	Persch.
32 Sheher, otty to.....			
33 Churkey.....	12	0	0
34 Gya.....	12	0	0
35 Kidde Cung.....	12	0	0
36 Allah Surrai.....	12	0	0
37 Kelsa.....	12	0	0
38 Muckrowan.....	9	0	0
39 Soosulpore.....	7	0	0
40 Bankipore, Patna.....	10	0	0
	86	0	0
Calcutta to Shehergotty.....	303	0	0
Total Miles.....	392	0	33

GENE. P. O. (P. O.)
Sep 1, 1911

RULES OBSERVED AT THE *Calcutta Government Sea Custom House.*

Certificates.—Certificates from other Presidencies, to protect Goods wholly, or partially, from payment of duty on importation here, must be presented at this Office together with the Import Application; if presented at any time subsequent, they are of no avail and no refund can be made of duty paid. See Government Notification of 10th Sept. 1819 in the Gazette of 23d of that month.

Certificates for Goods exported from hence cannot be granted if such Goods be not duly entered in Export Manifest: the production of Bill of Lading, or of other document is of no avail.

Drawbacks—None can be allowed in any case, unless "Drawback required," or like words, have been written on the Export Application at the time of first presenting it in this Office, or on the Wharf.

None can be allowed on any Goods not duly entered in the Export Manifest, nor on any Goods passed after the issue of Port Clearance.

If they be claimed on Goods which were originally imported by Sea, the Nos. and Dates of the Import Application must be given upon the face of the Export Application when first presented at this Office, together with the declaration of the number of Packages to be exported, the Nos. and Dates which were upon them when imported, as well as the Nos. and Dates put upon them for exportation,—the contents of each when imported,—and the total value. Without these particulars no Drawback can be given.

No information whatever, with a view to enable individuals to establish claims to Drawback, or to Free Export, can be furnished from the Office books.—all persons claiming Drawback must be prepared with their own proofs.

If Drawback be claimed on Goods said to be protected by Rowannahs, the Nos. Dates, and Particulars of those documents must be detailed on the face of the Export Application when first presented at this Office.

Sums of Drawback cannot be paid to any one except to the owner or exporter of the Goods in question,—unless under a Power of Attorney,—or unless such owner or exporter shall have given written authority, signed by him in the presence of the Drawback Supervisor, to some other person, to receive Drawback on his account. Individuals frequently employ Sirkars, or others, to transact their Custom House business for them,—which latter sign their own names to Applications,—usually as "for A. B" who is the real owner or exporter,—and who, being about to quit Calcutta, leaves in the hands of such Sirkars, or other, a written request, addressed to the Collector, that Drawback may be paid to the said Sirkars; or others. But, in many cases, the Collector cannot obtain verification of such requests,—to which the signatures may, or may not, be forgeries. Hence the above rule, to prevent disputes, or difficulties, in the event of the real owner, or exporter, returning to Calcutta, and presenting claim for Drawback.

No Drawback is claimable upon Goods exported which paid an Import by Sea Duty,—or a Transit Duty,—of only two and a half per Cent.

Spirits, Wines, and Liquors generally,—if they were imported in Wood and are exported in Bottle, can claim no Drawback, but may be exported free from duty. If imported in Bottle, prescribed proof thereof given,—and exported in Bottle, the mere change of larger for smaller package, or *vice versa*, will not bar the claim to Drawback.

Goods regularly exported from hence on board a British vessel bound to Rangoon, with the intention that they shall be there transhipped to a British vessel bound thence to Great Britain, may, under regular claim, receive Drawback exactly as they would if they had been shipped on board a vessel bound direct to Great Britain from this port. It is, of course, necessary that full proof, in the prescribed forms, should be given of the claim to Drawback, previously to the exportation of the Goods from hence. And, before payment of Drawback here, a Certificate must be produced from competent authority at Rangoon, shewing that all such Goods have, *bonâ fide*, been shipped there on board a British vessel bound to Great Britain, and that no part of any duty levied on them at Rangoon has been refunded on their exportation from thence: for, otherwise, the Goods would be entitled to only the same Drawback here, as is allowed on the general country trade from one Presidency to another. (Letter from Board of Customs, 31st July 1824.)

Rowannahs and Drawbacks.—From half past 11 o'clock till 3 o'clock (when the Register Numbers of the day are closed) the Drawback Department will attend to the examination of the currency, &c. of Rowannahs, and to attesting the rate of Transit Duty paid, and no such examinations, nor attestations, can be made upon Rowannahs and Chellauns presented after 3 o'clock on each day.

After three o'clock daily, the Department in question will examine claims for Drawback, draw out Drawback Certificates,—prepare Drafts on the Treasury, &c.—examine Indigo Bonds, prepare Indigo Bills, &c. &c. These will be attested by the Drawback Supervisor and held ready for delivery and presentation between the hours of opening the Office and half past 11 o'clock on the succeeding day; or being ready, will be delivered, or sent out, at any time while the Office is open.

Drawbacks or discounts in Invoices. Discounts or Drawbacks allowed in England on export of Goods from thence, and inserted in Invoices, are not to be allowed for, on import of the Goods here. Duty is to be levied on the full sum shown in the Invoices, including the amount of such discounts or drawbacks. (Board of Trade, March, 1821. and Audit 43 and Re-Audit 48 of 1821.)

Rowannahs. Whether original, or exchanged, are current for only one year from their respective dates.

If their currency expire on the day when they are presented at Office, they cannot be admitted:—for instance, a Rowannah granted or dated the 1st January, 1824, and presented at Office the 1st January, 1825, is time expired and inadmissible.

To exempt from duty, or to secure Drawback, Rowannahs must be presented at the same time with, and their particulars must be entered upon, the Export Chellaun or Application. Rowannahs presented at any time subsequent to the reception at Office of the Export Chellaun are of no avail,—and, no refund can be made of duty levied in consequence of the absence of Rowannahs at the proper time.

Relanded Goods. If Goods are exported under Rowannahs then current,—but are relanded, and are not finally re-exported,—then such Goods are considered as fresh exports,—as if they had never been covered by Rowannahs,—and duty is taken if any be leviable.

A Rowannah cancelled for only a part of the Goods therein mentioned is returnable to the individual who brought it to Office, who has a right to claim it on giving a receipt for it. When a Rowannah has been cancelled for the whole quantity of Goods specified in it, retained in this Office.

The Export and Drawback Supervisors are strictly prohibited from examining, and from making any attestation upon, Rowannahs, (unless they be Calcutta Exchange Rowannahs) of which the Seals, or Stamps, shall not be cut out, or upon which, besides, the word “Imported,” shall not be found stamped.

The Appraiser will also be guided by the above rule.

Transhipments.—Goods transhipped in port, from one vessel to another, pay duty, if liable to any, the same as if regularly imported. But no Goods, whether dutiable or not, must be transhipped without due authority. All Goods transhipped, or attempted to be transhipped, without authority, are liable to seizure:—so also of Goods taken to any other vessel than that for which they have been passed at this Office.

Re-Exportations.—Goods which were imported by sea,—provided proof thereof be furnished by giving, on the face of the export Application, the No. and Date and particulars of the import Application—are exempt from duty on re-exportation.—and may, in many instances, claim Drawback. But no information to enable parties to claim exemption, or Drawback, can be given from this Office.

Re-Importations. Goods imported which are stated to have been exported from hence, are nevertheless subject to duty as fresh importations—unless they have returned from some one of the Hon. Company's own settlements in India, and are accompanied by a Certificate signed by the Collector, or by some authorized public Officer at that place, shewing that they were imported there from Calcutta:—also, in such cases, the Import Application must give the No. and Date of, and other particulars relative to, the Export Application: upon which latter if any Drawback have been paid, the amount must be refunded into the Office Treasury before the Goods re-imported can be admitted to Free Entry.

If Goods shall be returned to this port from some one of the Honourable Company's own Settlements in India, and shall, at the time of re importation, be accompanied by duly signed Certificate shewing that said Goods were imported there from Calcutta, then such Goods, of all sorts, without reference to the Colours under which they were exported hence, or come back to this port, shall have Free entry here, whether they went Free, or paid Duty, on exportation hence. But it is indispensable to the grant of this indulgence that the re-importer shall, on his Application, give the original Export No. and Date with other requisite particulars, and that he shall repay any Drawback which may have been paid on the exportation of the Goods from hence. It is to be distinctly understood, also, that no part of any duty which may have been paid on exportation of the Goods from hence will be refunded, and that should any Goods, so re-imported, be brought for re-exportation they will be charged with Duty, if liable to any, as a *fresh exportation*.

Weighable Goods. Metals imported from England direct,—found in this Office to be of British produce or manufacture,—and not liable to duty,—need not be Weighed on the Wharf:—the Invoice Weight, or that of the Bill of Lading, may be taken for Registry.—So, likewise, Metals may be exported without weightment on the Wharf assuming the Weight as per Export Application: provided that “No Drawback” be written on that document, and that proof of claim to free export be given thereon by quoting the No. and Date and other particulars of the Import Application,—though no information as to these points can be supplied from the Office. The proof in question must be given, or, in several instances, Metals are considered to be from Nepal (as see Table 3 Reg. III. of 1811) and charged with export duty.

Goods which were weighed on the Wharf upon importation and paid duty accordingly,—and which prove claim to Drawback on exportation,—must be re-weighed. But if the Head Tide Waiter shall attest, upon the Export Application, that the Goods specified therein have never been removed from the Custom House premises since imported, nor any portion thereof,—then they need not be re-weighed for exportation.

Goods generally which are entitled to Free Import,—or to Free Export without Drawback (or when Drawback is specifically declared to be relinquished).—may be passed without weightment. In respect of Imports, the Invoice or Bill of Lading weight,—and in regard to Exports, the Application weight, may be admitted for Registry. But this rule must not be construed as including any Goods whatever, except such as are absolutely Free on Importation, or on Exportation, to unlimited amount.

Pint Stones, Chalk Coals. These are dutiable, but may be passed upon Invoice or Bill of Lading weight, without weightment on the Wharf.

Cockets—These documents must always be delivered at this Office at the same time with sworn Import Manifest,—but will be restored when the vessel clears outwards.

Invoices—The Collector is to judge of the admissibility, or otherwise, of Invoices, and his decision is to be final, - this being a point left to him by the Regulations. (*Letter from Board of Customs, 22d March, 1822*)

Invoices dated at any given place,—if they shew value of Goods in coins or in monies of account,—or weight in weights, not commonly in use at that place,—are to be rejected. If Goods, for instance be brought from Bombay, with an Invoice dated there and drawn out in Sterling Money, or in Avoirdupois Weight, that document is not admissible;—unless, indeed, it be accompanied by a formal Certificate proving that those Goods were imported into Bombay direct from Great Britain,—in which case they will Generally have free import here. Without such Certificate, it will not avail to say that the Goods did come from Great Britain, (not even though the Invoice presented be dated in England) and that the Invoice is a faithful copy of the original English Invoice.

Goods cannot be passed on Weight as per Invoice: for exception to Coals, Chalk, Chunks, Flints.

Invoices signed by the Master of a vessel, even if he be Supercargo, are not admissible. Affidavits to such documents are not required, because the Regulations do not authorize that mode of verification for such cases. The original Bills of Venders, if expressed in measures and weights known at this Office, and in a language under-

stood here, are admissible. It is too much to expect of the Collector or of his Officers, to examine the details of any person's Books or Papers to establish a fact, of which, after all, those Books afford no satisfactory, or conclusive, proof.

Accounts Current, or Letters of Advice, are not admissible as Invoices.

With respect to the trade with Malayan port to the Eastward, the Collector will admit Invoices signed by Masters or by Supercargoes of vessels; after having satisfied himself, by examining any other available Invoices of about the same date, for the same kind of Goods,—and by consulting the Appraiser and others,—that the prices stated in them do shew the true prime cost of the articles, at the date of purchase, at the places where they were shipped.

If original Invoices, or Bills, for Goods, be not presented to the Collector,—or if he see cause to suspect that the Invoices or Bills produced, do not shew the true the prime cost of the Goods, (by which is to be understood, their prime cost in the country of which they may be the produce, or manufacture) —in either case the duty will be settled on the Calcutta price of such Goods at the time of their importation.

The want of signature to a paper presented as an Invoice, or Bill, invalidates it as such:—still it will be admitted, provided the prices exhibited in it be not below those set forth in full, fair, duly signed original Invoices or Bills,—for the same kind of articles, shipped at the same port, at or near the same period of time: and provided there be no ground for doubting that the unsigned document was *bona fide*, drawn out the place whence it purports to come.

Even though the unsigned document should shew prices lower than those of the same kind of articles, shipped at the same port, —at or near the same period of time, still, if the party who presents the said unsigned document shall make affidavit that it is, *bona fide*, an original document, received from the seller of the Goods specified in it, and shall also present a formal Price Current, shewing that the price of the Goods in question, at the place whence they purport to come, as set forth in the unsigned document produced as an Invoice or Bill, is not below the lowest price of that description of Goods as exhibited in the said Price Current, then the unsigned document will be admitted. But Affidavit as to the originality of such document, will not entitle it to be admitted at the Custom House, without the additional proof of correctness of price by production of formal Price Current. (*Orders of Board of Custom, 5th August, 1821.*)

Discounts. For Discounts or Drawbacks in Invoices, see “Drawbacks” page 34.

American Invoices. If Invoices from the United States of America be drawn out in Dollars, they are invariably considered to be Spanish Dollars. If drawn out in any other Coin or Money, a special reference will be made to the Board of Customs.

Monies not Known here. Invoices drawn out in Banco March, or in any Coin or Money of which the relative value is not known at the Custom House, nor to be found in Kelly's Cambist, are rejected; and the Goods are appraised at Calcutta Market value.

Dutch, &c. Invoices. In consequence of understood changes in the monetary and in other systems applicable to commerce in Germany, the Low Countries, and Holland, we have no correct information as to the comparative relations of their Monies or Weights with those of other countries. Consequently, Invoices drawn out in those Monies or Weights are not admitted. Goods for which such Invoices may be

presented must be appraised at Calcutta marked value, and weighed if they be of sorts which are weighed here.

Quintal—The equivalent for the South American Quintal in English or other weight is not known here under any authority. But, till otherwise settled, the Quintal, as per Invoice from that quarter, is to be considered as equal to 101 $\frac{1}{2}$ lbs. Avoirdupois Weight. (*Order of Board Customs, date 29th May, 1824.*)

Leghorn Invoices. Our knowledge of the relative value of the Standards of Weight in use at Leghorn is imperfect. Invoices, therefore, shewing the value of Goods according to any of the weights of that country, are not admitted. The Goods are appraised at Calcutta Market value, and weighted if of kinds which are weighed here.*

Exchange, Manrius and Agio. When Invoices from thence are expressed in France of Livres, the amount is to be converted into Bengal Money, without Agio, at the exchange of Twenty-four Francs, of Forty eight Livres, to Ten Sicca Rupees.

Invoices from thence expressed in Piastres, the amount is converted into Bengal Money thus, to be first brought into Spanish Dollars by allowing an Agio of 35 per cent; the result convertible into Sicca Rupees at Two and a quarter per Spanish Dollar. Paper Dollars the same as Piastres.

If Invoices be expressed in Dollars, they are considered to be Spanish Dollars (unless satisfactorily explained otherwise) convertible as above.

Exchange & Agio, Bourbon. If Invoices be drawn out in Francs or Livres, they are after deducting Agio at 35 per cent converted into Bengal Money, by estimating Twenty-four of either as equal to Ten Sicca Rupees.

In Invoices be drawn out in Piastres or Dollars, they are turned into Bengal Money, without Agio, at Two and a quarter Sicca Rupees per Dollar or Piastre.

When Invoices from either Island shall, in the detailed particulars of value, state one description of money, another kind in the sum total, the aggregate value is to be brought into that sort of money which the detailed particulars are given; and accordingly as the same may be Francs, Livres, Piastres, or Dollars, the Rules in respect of the grant, or not, of Agio, and of the conversion into Bengal Money, are to be applied as above explained.

SUPPLIES FOR HIS MAJESTY'S NAVAL SERVICE IN INDIA.

Separate Registers to be kept for such supplies according to certain Forms Free and Duty, which are to be sent up to the Board of Customs with the other Audit Papers for the week in which any such exports may have been completed.

Any Supplies (except such as are furnished under Contract†) which may be decreed, by the Commanders or Pursers of any of His Majesty's Ships, to be *bona fide* for the use of His Majesty's Naval Service in India, are to be passed Free, as per letter addressed to Sir H. Blackwood by the Secretary to the Board of Customs, under date 4th January, 1822.

* See farther in Addenda.

† At present (1822) no Contract exists.

The following Articles are comprised in the Contractors' contract for victualling His Majesty's Ships in India, and are to be passed free, or charged with duty, according to the Regulations:

Biscuit.

Flour.

Peas.

Salt Beef

Salt Pork

Suet.

Rice.

Sugar.

Raisins

Black Tea. (Restriction without License.)

Wine.

Rum liable to duty if country made and less than 1000

Gallons

Arrack

Vinegar.

When applications are brought to Office, the first order to be given is a direction to the Appraiser to examine the prices of the Goods, and, as the Contractors are bound to furnish the best of each kind, the highest price of each in the market of the day is to be affixed. The next order is to the Export Supervisor to enter the Goods in the Free, or in the Duty Register, according as the case may be—When he will enter them agreeably to the prescribed Forms (leaving the Column of "Export No. and Date" blank) and send them back, with the word "Entered" and his initials upon the face of them, to the covenanted Officer. Upon an application for Goods which are free by Regulation, or because declared, as above, to be *bona fide* for the use of His Majesty's Naval Service in India, the next order will be "Pass" Upon an application for Goods liable to duty, the next order will be "Treasurer take Deposit Sa Rs. ——" and when the application shall come back to the covenanted Officer with the Treasurer's receipt for the Deposit upon it, the order will be given to "Pass"

The Tide Waiters will not detain any such Passes but, after seeing that all is correct, will write upon them, "Passed on such a date." and allow the applications to go on with the Goods.

In order that no obstacles may be thrown in the way of His Majesty's Service, which is sometimes emergent, the Contractors may, after having put applications through the above forms, dispatch Goods to His Majesty's Ships direct from Fort Gloster, when they are such as are prepared by themselves at that place, without first bringing them to the Calcutta Custom House Wharf.

All Applications so passed shall be returned to the Custom House after the Goods, covered by them, have been received on board His Majesty's Ships,—and the *onus* of returning them shall rest with the Contractors. When so returned, they shall bear upon the back of them (or upon separate paper, which must however, remain in the Custom House) the receipt of the Commander, Purser, or other authorized Officer of His Majesty's Ship, for the several Goods or Articles specified in such Applications, and, as there is no probability that such receipt would be given if the Goods or Articles did not correspond with the Applications as to description, weight, and every other particular, that receipt will be admitted at the Custom House as full and satisfactory proof on those points.

If however, that receipt should not acknowledge that the whole of the packages detailed in any such applications have been received into His Majesty's Ship, the Contractors shall nevertheless pay duty on the specified contents of any packages (if liable to duty) not acknowledged to have been received on board; unless they shall bring such packages to the Custom House Wharf and reland them in the prescribed forms for relanding Goods, whether they have been passed from that Wharf, or from Fort Gloster.

When applications are so returned to Office, the Contractors will reclaim their deposits for dutiable Goods, and settle the duty. The Export Supervisor will note on them the date of their return and give them Numbers, and he will then fill up the Columns in the Registers which had before been left blank. The transaction being thus completed, the Registers and Chellans are to be sent up to the Board of Customs with the other Audit Papers for that week.

The Treasurer will enter all duty received on Goods or Articles supplied to His Majesty's Ships, under a separate head in his Daily Account, viz. "Export Duty on Goods to His Majesty's Ships" and the Export Supervisor will deliver to the Collector a separate Check Ticket for all such Duty.

Masters and Servants.—Masters, or Owners of Goods, are held responsible for all improper acts of those whom they employ to transact their business. At the Custom House, the irregularity committed, or attempted, is the only point considered.

Landing and Shipping of Goods.—All Goods and Packages, without exception, imported from Sea, shall be landed at the Custom House; and if landed, or attempted to be landed, at any other place, either clandestinely or otherwise, they shall be liable to confiscation. The same Rule is applicable to Goods or Packages for exportation. Exceptions are provided for in the following Notifications.

JANUARY 2, 1818.

The Articles hereafter specified shall, on regular Application from the Merchants, be allowed to be passed at the Ghauts enumerated below.

Any Goods attempted to be passed at these Ghauts, not being Goods enumerated in the annexed List, shall be liable to detention, and to the same penalties as at present.

Articles of a bulky nature, as per annexed Schedule, under shipment to the United Kingdom, may, on application be exported from the Ghauts, on the production, with the Application, of Rowanahis, or statement thereon, if those Goods were imported by sea, of the Import No. and Date with other particulars as usual,—and, if necessary, a Certificate of identity from the original importer,—or, if they have been repeatedly sold counterigned by the immediate owners. But no article claiming Drawback on Export by Foreign Ships,—or by British Ships bound elsewhere than to Ports in the United Kingdom,—shall be allowed to be Exported except from the Custom House Wharf.

It is to be clearly understood that this modification of existing Regulations is to be considered only as an indulgent relaxation of the strict letter of the Law, and liable to be revoked without any formal legislative enactment, if it should be abused, or if circumstances should arise to render its continuation unnecessary.

LIST OF GHAUTS.

Colvin's or Cutchagoody Ghaut.—Coila Ghaut—Old Fort Ghaut.* Barretto's Ghaut.—Beebee Ross's Ghaut.

Enumeration of Free Articles which may be landed at, and passed from, the above Ghauts.

Marine Stores, the produce or manufacture of the United Kingdom.

Metals—unwrought, ditto ditto ditto.

Woollens, ditto ditto ditto.

Enumeration of Articles imported by Sea which, though liable to Duty, may be landed at the above Ghauts.—

Marine Stores—Timbers and Spars—Red Wood—Coir and Coir Cordage—Sea Coal—Chalk—Buckum or Sappan Wood—Rattans—Coconuts—Cowries—Chanks—Sweedish Iron and Steel—Beetel Nuts—Empty Bottles.

Enumeration of Articles which may be exported from the above Ghauts to the United Kingdom:—

Indigo—Salt, petre—Sugar—Pepper—Dry Ginger—Raw Silk—Red and other Woods—Borax and Tincal—Wines and Liquors—Benjamin—Gum Copal—Safflower—Raw Hides and Leather—Munjeet—Lac.

Notification of 28th June, 1822.

It is hereby notified for the more distinct information of the public, that the following arrangements have been adopted in consequence of the Separation of the Sea and Land Departments of the Custom House.

All applications for the Import, Export, Re-land, Re-export, and for Transhipment of Goods, Baggage, Stock, Stores, &c. from, or to all vessels in the River Hooghly;—for the Manifesting of Ships inwards or Outwards;—for Port Clearances;—for the Certificates referred to in Section 81, of Regulation IX. of 1810; and for the payment of Drawback; are to be addressed to the Collector of Sea Customs at Calcutta;—and all duties on Goods imported or exported by Sea, are to be paid to, and collected by, that Officer.

Applications and other Paper connected with the trade to and from the Foreign Settlements, as explained in Clause 16, Sections 48, and in Section 63, of Regulation IX. of 1810, are to be made and referred to the Collector of Sea Customs.

The following Place and Ghauts are open for the importation and exportation of Goods through the Office of the Sea Custom House:—

The Import and Export Wharfs of the Sea Custom House. For the Import and Export by Sea generally of all kinds of Merchandize.

Coila Ghaut, Barretto's ditto, Colvin's ditto Beebee Ross's ditto.—For the Import and Export by Sea of the Goods enumerated in the preceding Notification.

Chandpaul Ghaut.—For passing to and from Vessels the Baggage of individuals, and articles intended exclusively for private use and consumption on board such vessels.

Mugga Thanah, Coolz, Bazar Baloo Ghaut. For the landing and passing of Goods in cases of urgent necessity and distress, under special permission of the Collector of Sea Customs. Baloo Ghaut to be available to the Officers of the Commissariat for the landing and passing generally of Commissariat Stores.

Howrah, Sulkea, Neepore.—For the shipment of Screwed Bales of Cotton, Tobacco, Hides, and Gummies. For the landing of bulky

* Used exclusively, at present, from the Inland Customs.

Articles of wrought or unwrought Metals;—Timbers, Spars, and Shipbuilding materials;—and of any articles which are wholly exempt from Import duty. Also passing to, or from, vessels the Baggage of individuals, and articles intended exclusively for private use and consumption on board of vessels.

In the event of Ship-builders, or others, being desirous, of importing, or of exporting, any of the undermentioned Articles at Ghauts, or Places, other than those above specified, they may, at the discretion and under the responsibility of the Sea Collector, be permitted to do so subject to the general Rules of Regulation IX. of 1870.

Timber, Coal, Grain, Bales of screwed Cotton, Tobacco, Hides, and Gunnies. Bulky Marine Stores. Bulky wrought or unwrought Metals. Articles exempt from all Duty. Stock or Stores for ship use, or for the use of individuals on board ship.

On all occasions of the above accommodation being granted, a Tide Waiter, or other competent Custom House Officers, is to superintend the transaction; and if no Officer can be spared from the Establishment, the Sea Collector will engage a person for the purpose whose hire must be paid (and this condition is held as implied in every application for the indulgence in question) by the party requiring the accommodation.

Goods of all sorts may be passed for exportation by Sea from any of the Ghauts above specified, and also from any of the Ghauts subject to the authority of the Inland Collector, under orders issued from the Office of the Sea Collector.

All Ghauts or River Stations which may heretofore have been used for the import or export of Goods, other than such as are specified in this Notification, are to be considered, generally, as closed to such transactions.

Private Packages.—It forms no part of the duties of the Sea Custom House to procure the delivery of Packages, &c. out of Ships, — nor forward them to their owners. Those to, or for, whom such things are sent or consigned, must land them at the Custom House, and make Application for them in the prescribed form. Invoices must be sent to the Office, and trust-worthy persons deputed to be present at examination of contents by the Appraiser, as well as to pay duty if any be leviable. These forms observed, packages, &c. will be passed as expeditiously as possible.

Duty Bills.—Many Persons, especially foreigners and Strangers at Calcutta, employ natives to transact their Custom House business for them, who some times impose upon their employers in respect of the amount of Duty levied. Receipted Bills, under the signature of the Collector, or of his Deputy, or of one of his Authorized Assistants, — (in which are specified the name of the vessel; that of the Applicant the Goods; their value; the rate and amount of Duty; and the Register No. and Date)—for every sum of Duty taken, are issued invariably from this Office at the same time with the Pervannabs, or Passes, for the Goods, imported or exported; and the delivery up of these Bills should always be demanded by the parties concerned.

Fees.—No Fees whatever are authorized to be demanded, or taken, in any Department of this Office,—nor by any Officers, whether Chattran or Native, belonging to the Establishment of the Sea Custom House, in doors or out of doors.—except as follows; viz. On fractional parts of amount value of Goods, when the Fee levied is included in the Duty Bills above mentioned;—and by the Collector

when he administers Affidavits in his capacity of one of His Majesty's Justices of the Peace, when such Fees are forwarded to the Police Office.

Presents and Articles for Private use.—The fact of Articles being imported, or exported, for presents, or for private use, and not as merchandize nor for sale, does not exempt them from payment of duty if they be liable to any under the Regulations.

Family Portraits, & other Pictures.—Portraits of individuals being for domestic gratification, have Free entry inwards and outwards. But all other Paintings, Picture, or Prints, are liable to duty on importation,—and on exportation if proof of original Sea import be not given.

Europe Piece Goods—Piece Goods brought for exportation without Rowannahs, or without any particulars of Sea import being given on the Export Application, will nevertheless be allowed free export, if the Appraiser shall attest that such Piece Goods are of "Europe manufacture." But, in such cases, no Drawback can be allowed.

Chintz.—if Chintz be brought for exportation, with a declaration on the face of the Application that it has been made out of Europe manufactured Piece Goods, cut in to smaller Pieces, or not; if the No. and Date and Full particulars of the Import Application be given; and if the Appraiser shall attest that the Cloth is of Europe manufacture, then such Chintz will be allowed Free export. But in no case can Drawback be allowed on Chintz exported under such circumstances.

Piece Goods Cotton exported elsewhere than to Europe—If the manufacture of British Territories under the Government of this Presidency and accompanied by Rowannahs, are exported Free to British Bottoms, but pay $5\frac{1}{2}$ per Cent. to Foreign Bottoms.

If the manufacture of Oude, Nepaul, &c. and with Rowannahs in proof, they pay $2\frac{1}{2}$ per Cent. on export to British Bottoms, and $7\frac{1}{2}$ per Cent. to Foreign Bottoms.

If they were originally imported by Sea, and the prescribed proof of that fact be given, then all kinds of Cotton Piece Goods are exported Free to all Bottoms.

Piece Goods, Silk or mixed exported as above.—If with Rowannahs, they pay $2\frac{1}{2}$ per Cent. to British Bottoms, and $7\frac{1}{2}$ per Cent. to Foreign Bottoms.

If they were originally imported by Sea, and the prescribed proof of that fact be given, then all kinds of Silk, or mixed, Piece Goods, are exported Free to all Bottoms.

Note. If neither Rowannahs nor proof of Import by Sea, be given, then all Piece Goods of the abovespecified kinds (Cotton, Silk or mixed) are considered to be of the manufacture of Oude, &c.—(even though they should seem to the Appraiser to be Madras, Surat, &c. Goods) and are to be charged with Export Duty at $2\frac{1}{2}$ per Cent. in addition to the rates of duty above stated.

Piece Goods Exported to Europe.—But Piece Goods, whether Cotton, Silk or mixed without reference to place of Manufacture, and whether with Rowannahs, or with proof of Import by Sea, or not, are exported Free to British Bottoms bound to British or to Foreign Europe;—unless shipped as Stores or for use on board, and not manifested as Cargo,—when they pay an Export duty of 5 per Cent.

Piece Goods Cotton or Silk or mixed.—If Manufactured in any part of India subject to the Honourable Company, viz. Coromandel Coast, Surat, Guzzerat &c. they pay Import by Sea duty only $2\frac{1}{2}$

per Cent, from whatever Bottom. But Certificate of duty paid at another Presidency, will exempt from duty here, either partially, or wholly, as the case may be.

Salt petre the Grain Military Stores. Marine Ditto.—When the British Government shall be at war with any Nation or State, none of the articles mentioned in the margin can be allowed to be exported to any vessel under Foreign Colours, without a special License from Government.

Salt petre.—Salt-petre cannot be allowed, at any time, to be exported by any vessel under British Colours, bound to any port or place in China, unless under special License from Government. This rule does not extend to Foreign Bottoms, because Government has nothing to do with the conduct of Foreigners in the Chinese territories.

Woolfens.—Whether the manufacture of Europe, India or of any other country, can not be allowed to be exported hence to China, on board any vessel whatever. This prohibition extends also to Wool in the raw state.

Tea.—To the extent of Two Chests of fifty Catties each (that is to the extent of 100 Catties,) whether in whole, half, or quarter Boxes, may be passed to any ship quitting this River for any port or place within the limits of the Company's trade, (always excepting the Cape of Good Hope) upon an Application signed by the Commander, declaring it to be for "Ship's use," and, on the Application of an individual, which must always be countersigned by the Commander, any quantity of Tea, not exceeding Five Chests, or 250 Catties in the aggregate, may be passed to the same ship, under a declaration that it is for Presents and not for trade:—such declaration must be in writing and the Tea so passed must be entered in the Ship's Export Manifest as for Presents and not for Trade. Not more than Seven Chests altogether, however (Two for Ship's use and Five for Presents) can be passed to any vessel bound as above, without a special License from Government.

Tea to Foreign Bottoms.—This restriction is not applicable to ships sailing under Foreign Colours.

Tea to Vessels bound to England, &c.—With respect to British vessels bound to England, or to any place beyond the limits of the Company's trade, Tea to the extent of Two Chests, or 100 Catties, may be passed to them on the Application of the Commander or Purser, under written declaration that the said Tea is for "Ship's use," but no larger quantity without special License from Government. The Cape of Good Hope always excepted.

Salt.—Salt imported by individuals, not on account of, nor purchased by, the Honourable Company, cannot be weighed by a Tide Waiter alone: he must be accompanied by an Officer from the Salt Department. The report of weight must be signed by the Salt Officer conjointly with the Tide Waiter. The duty is at Sa. Rs. 3 per Maund of 82 Sicca Weight to the Seer. If application be made to weigh on board ship, and it be complied with, an extra Tide Waiter will be engaged whose hire must be paid by the applicant, at Sa. Rs. 4 per day, for work from 10 o'clock, A. M. to 4 P. M.

Elephant, or Whale Oil.—When imported in Cask, if the Applicant wishes it, a Tide Waiter and a Guager (the former if necessary, and the latter always, to be paid by the Applicant) may go on board the ship: they will make a joint report of the number Casks, and of the number of Gallons in each Cask as per Guage. Then import will be levied at the Invoice cost, or at the Calcutta Market

value if there be no Invoice, or if it be rejected, by reckoning Eleven Gallons of Oil as equal to one Bazar madd.

Europe Goods. All Goods of the manufacture either of British or of Foreign Europe, imported otherwise than direct from Great Britain on vessels trading under the Acts of Parliament, pay Duty at Ten per Cent. from a British Bottom, and at Twenty per Cent. from a Foreign Bottom; unless they are specifically named in Table I. of Regulation III. of 1811, as liable to other rates of Duty. Piece Goods, for instance, form an exception of this kind if they be made of Cotton; but Cambric, Gauze, Lawns, &c. (if real) are made of Flax or of Hemp, and class with "Europe Goods."

American Goods. The preceding Rule is applicable also to Goods from America, which, in respect to the trade with India, is placed, by Regulation III. of 1811, on the same footing as Europe. Consequently, no Goods from either Europe, or America, can ever class with "Un-enumerated Articles;"—for, if not specifically named in Table I. of Regulation III. of 1811, they fall under the general term of "Europe Goods," and pay import duty accordingly.

Un-enumerated Articles Imported. Not being "Europe Goods," (which term includes American Articles) nor "China Goods," and no word under specific names in Table I. of Regulation III. of 1811, pay, on importation, 5 per Cent. from British, and 10 per Cent. from Foreign Bottoms. Hence the term "Un-enumerated" (*vide* Section VII. of Regulation III. of 1811) is applicable only to Goods which are not the produce or manufacture of Europe, America, or China; for when the Goods of those countries are imported, not being specifically named in the Table above mentioned, they class under the General Heads of "Europe Goods," or of "China Goods," even though not imported direct from the place of their growth or origin. On the other hand, Goods which are not produced, nor manufactured in Europe, America, or China, cannot be classed under those General Heads, even though imported direct from one or other of those places: on such Goods duty is to be levied according to specific names in Table I. of Regulation III. of 1811, or, if not distinctly specified therein, then as "Un-enumerated." Again, Goods which are produced or manufactured in other quarters, as well as in Europe, America, or China, do not class under the above General Heads, unless they come direct from Europe, America, or China; or unless, by documentary or other good evidence, they are proved to be of the growth or manufacture of Europe, America, or China, though not direct from those countries: otherwise they pay duty according to specific names in the Table above mentioned, or, if they be not specifically named therein, then as "Un-enumerated."

N. B. The above Rules are not applicable to Goods imported from Great Britain on vessels trading under the Acts of Parliament.

Un-enumerated Articles Exported. Goods of the produce or manufacture of this country, which are not specifically mentioned in Table III. of Regulation III. of 1811, as liable to other rates of duty, or which are not declared exempt from export duty by that Regulation, or by others, pay Five per Cent. on exportation to British Ships, and Ten per Cent. to Foreign Ships.

N. B. The above Rule is not applicable to Goods exported to Great Britain, unless they be shipped as Stores, for use on board, and not manifested as Cargo.

Made up Articles. All Goods of country produce which, in their original state, are liable to an export duty, or are entitled to Free export, must, if made up into Articles by which that original

state is or altered. (unless such Articles are specifically named in Table III. of Regulation III. of 1811, and declared exempt from export duty) pay a duty of Five per Cent. on exportation to British Bottoms, and of ten per Cent. on exportation to Foreign Vessels.

And all Articles (such as Furniture, Bedding, Wearing Apparel, and the like) made up of Goods which, in their original state, came in free, or on payment of duty, on importation by Sea, are to be exported Free, notwithstanding the alteration of original form, or state, by having been made or worked up. Except, however, Utensils of any kind made out of Iron, Copper, Lead, &c. which pay Five, or Ten, per Cent. Export duty, according to colours of ships (unless specifically declared Free) though the raw material may, on importation by sea, have come in Free, or have paid duty.

Chanks In order to assist Merchants in passing Chanks through the Custom House, and to obviate difficulties and delays, the sanction of the Board of Customs, under date the 16th February, 1825, has been obtained for passing Chanks in the manner below stated. But it is, of course, at the option of Applicants to pass their Chanks in the mode which has hitherto obtained.

An average has been made of the quantities of various qualities (eleven in number) of Chanks imported during the past three years, at prices varying according to quality from Sa. Rs. 26 to Sa. Rs. 3 per 100. The largest quantities imported have been of Teethcorey at Sa. Rs. 16, and of White at Sa. Rs. 7½ per 100. The average of the whole gives Sa. Rs. 12 108 or sav. Sa. Rs. 12½ per 100.

First. That Chanks be passed as per number stated in Bill of Lading, and Duty levied as per Invoice price.

Second. That if Bill of Lading, specifying number of Chanks, be produced, but no Invoice (or that document rejected) Duty be levied on that number, at the average rate of Sa. Rs. 12½ per 100 Chanks.

Third. That in cases when no Bill of Lading shewing number is produced, Twenty Bags, such as are designated two maund Rice Bags, be filled as full as they can hold of Chanks, taken indiscriminately as they be in heaps; that the number contained in these Bags be then counted; that the whole of the Chanks required to be passed be then filled into Bags in like manner, that the further process be, viz. If Twenty Bags be found to contain 1,500 Chanks of all sorts, then 2,000 Bags (as the supposed total of filled Bags) will contain 1,50,000 of all qualities; to be valued for Duty at Sa. Rs. 12½ per 100.

Fourth. If an importation of Chanks be ascertained to be totally broken and damaged, the number to be ascertained in the manner just above mentioned; the value to be fixed by sale of twenty Lots of 100 each on the Wharf, viz. if the 2 000 Chanks sell for an aggregate sum of Sicca Rupees 40, then the average of the whole will be Sa. Rs. 2 per 100 for levy of Duty.

Bills of Health. His Majesty's Government of Mauritius having signified that all vessels arriving at that Island from any of the Ports of India must be provided with Bills of Health, otherwise they will be subjected to the enforcement of the Quarantine Regulations, Notice is hereby given that Applications for such Bills, for vessels sailing from this Port to Mauritius, are to be addressed to the Secretary to Government in the General Department—General Department, 7th October, 1824.

Act 4th Geo. IV. Chap. 80. To guard against possible inconvenience from doubts as to the purport of the Act 4th. Geo. 4th, Chap. 80, I am directed to request you to instruct the Collector of Customs at

Calcutta that, in regard to the Entry of Ships trading to this port and the settlement of Custom Duties, he is to proceed on the assumption that the said Act does not apply to Vessels trading merely within the limits of the Company's Charter; and the vessels registered under the Regulations of 1786, trading between places within those limits, are to be admitted as heretofore.

This explanation has appeared proper for the guidance of the Collector, though it is possible, that all ships entitled to be Registered under the provisions of the Registry Act, though not designed to trade beyond the limits of the Company's Charter, will (as it is advisable they should) be Registered in conformity with that Law. Council Chamber, 9th of July, 1824.

Opium. When persons require to export Opium it is essentially necessary that the article should be brought on the Custom House premises at an early hour of the day on which the exportation is to be made, in order that the Applications may be put regularly through all forms of Office in the course of that day. To this end it will be indispensable that the Opium Certificates should be obtained from the Office of the Board of Customs, Salt and Opium, on some day prior to that on which the article is required to be exported. No "Note Pass" will be given.

The Honourable Company's ships proceeding from hence to China, cannot be allowed to export any Opium whatever.

Orders of Court of Directors, 7th April, 1824.

Ditto of Government, 25 September, 1824.

Letter from Board of Trade, 17th Do.

Bonded Goods. Whenever Applications are made to export Goods for Transit Duty on which a Bond has been executed, it is required that the Bond Rowannah be brought and presented with the Application. Unless such Rowannah be produced with the Application, in order that the quantity about to be exported may be noted off thereupon, the Export Supervisor is restricted from preparing the Perwannah or Pass.

The specification and particulars of Bond Rowannahs must be inserted upon the face of all Applications in the same way as is now done in respect of Exports under common Rowannahs.

It is also required that the word "*Bonded*" be inserted upon the face of all Applications for the exportation of Goods, which are under Bond, otherwise the Export Supervisor cannot prepare the Perwannah. If not Bonded Goods, then the word "*Common*."

It is further required that, upon the Importation of Bonded Goods from the Interior, and as soon as the weight actually imported shall have been certified upon the Bond Rowannahs in the Inland Custom House, those Rowannahs shall be taken to the Drawback Supervisor in this Office who will write upon them, "Seen, this — day of —, 18—," and sign his initials. Without this declaration upon Bond Rowannahs the Export Supervisor will grant no Perwannah or Pass for the exportation of Bonded Goods.

When Merchants export Bonded Goods, not Bonded by themselves but purchased from other Merchants, a certificate of the fact of such sale must be granted, in future, upon the back of the Bond Receipt by the original Importers, and not (as often heretofore) upon detached paper.

Dryage. Merchants, who are likely to require any allowance for dryage, or westage, will do well to ascertain the order on this subject previously to the period for adjusting their Bonds.

Place of Produce or Manufacture.—The *onus* of shewing the place of growth, or manufacture, of Goods imported on British Ships from the United Kingdom, must rest with the Importers.

When, therefore, such proof may not, from any cause whatever be forthcoming, the Custom House will considered such Goods as being the produce and manufacture of places to which the Acts of Parliament do not apply, and will consequently subject them to the rates of duty fixed by the Regulations which were in force previously to the promulgation of Regulation IV. of 1815.

Spirits.—On the importation of Spirits in Casks, or other Wooden Vessels, the Collector is to require his Officers to ascertain, and report, whether the same are ullaged, and if so, the number of Inches so ullaged. If the ullage does not exceed two Inches from the Bung, no deduction for leakage is to be admitted, as it may then be presumed that the Casks have been filled up either before they were removed from the Importing Ships, or after they were landed.

When the ullage exceeds two Inches, but falls short of five Inches, the prescribed deduction for Leakage at the rate of 10 per Cent, is to be allowed on the standard quantity of each Cask, or other Wooden Vessel, so imported and examined; as the probability then will be that such Casks have not been filled up, but landed as originally shipped.

When the ullage may be more than five Inches, the quantity is to be determined by Gauge, according to the practice heretofore observed at the Custom House.

If in any one of the cases where deductions for leakage are not authorized in these instructions, the Importer furnishes a declaration verified on oath, purporting that the Casks have been landed precisely in the same state as that in which they were consigned, the benefit of the Rule prescribed by clause 10th, Sect. 48, Regulation IX. of 1810, is to be admitted in like manner as it is now declared applicable to cases where moderate leakage has taken place.

Nepaul and Oude Goods.—Goods produced in Nepaul and Oude as well as in the Company's Territories.

With a view of securing, as far as possible, the recovery of the authorized dues of Government, the Collector is requested not to allow the exportation *Free of Duty* of any Goods which are described in Table III. Regulation III. of 1811, as being the produce equally of the Company's Territories, and of Oude and Nepaul, unless satisfactory evidence is, in every instance, afforded, by the *Exporters*, that the Goods intended to be exported are not the produce or manufacture of one or other of the places last mentioned. Where such evidence is not furnished, the export duties prescribed by the Table adverted to are invariably to be charged.

Wines and Beer.—The duty on Wines and Beer imported in wood is to be settled without any deduction for ullage.

Town duty Goods belanded.... With respect to the following Goods upon which Town Duty is leviable, no Applications to reland any such as may have been regularly exported through this Office will be attended to unless they shall bear on the face of them a declaration from the Inland Collector, or from an authorized person in that Office, permitting such Goods to be carried back into Town.

Caster Oil.

Sugar.

Ghee.

Tobacco.

Spice.

Dholl, Gram, Boot.

Oil, and Oilseed.

Beetel-nut.

Turmeric.

Charcoal.

Goods Removed from Wharf — Upon general principles there are many objections to the admission of declarations, relative to descriptions of Goods, given in after those Goods have been removed out of the reach of examination.

No other evidence will, in future, be admitted by the Board of Customs, for determining the description of Goods, than what is furnished in the original Applications under which they are entered in the Registers and passed through the Custom House; and if, in such Applications, the terms used should be found, after the Goods have been once removed from the Custom House, to have been incorrectly adopted, the duty upon the Goods is, nevertheless, to be invariably regulated according to the designation which may have been given to them upon the face of the Applications, and not according to the explanations furnished by Individuals subsequently. This resolution is irrevocable, unless it should be set aside, in any case by orders from Government.

Ship's Papers — Commanders of Vessels are requested to observe that it is necessary they should produce their Ships' Papers for examination in the *Export Department* previously to obtaining Port Clearance.

Forms of Office. — Specific orders upon Chellans and upon other documents, under the signature of Covenanted Officers, are more frequently required than is at all necessary; — and the unavoidable consequence is, that Merchants, their Clerks, or Sirkars, Commanders of Vessels, and others, are obliged to go backwards and forwards in the Office much too repeatedly, which cannot but be inconvenient to them, and must occasion needless delay in the transaction of business. The personal agency of the Covenanted Servants may be judiciously restricted; for they are now certainly engaged in some matters of detail, which might very well be left to others, without particular orders. As far as the machine of the Custom House has to move by fixed Laws, a moderate degree of interference on the part of Covenanted Officers ought to suffice. Their business should be, not to drag it in the *Ordinary* routine, but to check irregularities, and to counteract accidental or unforeseen obstructions; all *General Rules*, in short, should be observed by Uncovenanted Servants, of all classes, without particular orders.

Goods, with their Marks and Numbers, &c. should be reported on the Wharf;... and weighable Goods weighed (all *Metals* in full; — but Pepper, Beetle-nut, sugar, Coffee, Spices, &c. if in Robins, bags, or Packages, all of same size, only 10 per Cent.) Goods should be noted off Manifests, or declared not to be in Manifests; attestations should be made of examination and particulars of Invoices (after Invoices have been admitted by Covenanted Servants) and of Cocks; — Import Register Numbers should be certified as correct, or incorrect, when given to cover Exports, or to claim Drawbacks; attestations of examination of Certificates from other Presidencies should be made; — Import Cargoes should be examined upon Application; Rowannahs should be examined, and place of produce or manufacture, rate of transit duty, &c. and Drawback, or No Drawback, certified; Applications for Drawback, Certificate should be examined and Certificates prepared; — Drawback Certificates certified as correct, or as rejected; Appraiser should send for Goods or particular Packages, from the Wharf, and should certify contents correspond, or fix value; Export Cargoes should be examined; Port Clearances should be prepared; Export numbers given, either for Drawback, or for reclaim of Deposit on Sugar, &c. should be examined, and

declared correct or incorrect: Applications for Certificates of Import Duty paid, or for Certificates of Drawback not paid, or not payable on Exports, should be examined and Certificates accordingly prepared if all be right: Letters permitting Ships to drop down the River, if the Commander declares in writing that one of the Import Cargo remains on board, and if the Application for leave to drop down have been signed in the Master Attendant's Office:—All these are *General Rules*, which should be attended to, and acted on, in the various Departments of the Office, and on the Wharf without any particular or specific orders from Covenanted Officers. There may be some more General Rules not in the Collector's recollection at this moment, which can be added to this List, if Supervisors, or others will bring them to his notice. Nothing herein said need prevent Supervisors, Assistants, Tide Waiters, &c. belonging to the Office, nor Merchants, their Clerks, or Sirkars from applying to the Collector, or to his Covenanted Deputy, or Assistants, whenever they may see occasion to do so; for the object is to facilitate business, very much more than to get rid of trouble however seemingly useless.

The covenanted executive Officers, the uncovenanted Assistants, and the Natives employed, as also the Tide Waiters, will be in attendance at Ten o'clock.

After Three o'clock no orders whatever will be given, nor any reports or calculations made, upon any fresh Application; nor will any additional Register Nos. either Free or Duty, be granted.

All applications upon which Duty shall have been paid, or regular Deposit taken, by Three o'clock, shall be put through all remaining Forms of Office in the course of the evening. As a convenience to those who may wish it, if they should find themselves too late, Cash, (not Paper Money, which may be taken back without difficulty) will be received by the Cashkeeper, as Duty or as regular Deposit, between the hours of Three and Four o'clock; but the Applications will not be put through any further Forms, and will be retained by the Treasurer till the following day.

Applications which have gone through any form of Office by Three o'clock, will be put through as many more as possible up to Four; but if not then completed, must stand over till the next opening of Office. The remaining period of day light is required to bring up Registers, &c. so as to prevent arrears.

Both covenanted executive Officers, and all others, will attend, as long as may be requisite, even though beyond Four o'clock, to complete Passes either Duty or Free, with respect to all such Applications as may have gone through every preliminary Form of Office previously to the clock striking Three.

The Rules for non reception of fresh Applications after Three o'clock, &c. apply to the Office only, and not to the Wharf.

Guns Cannon, Arms, Ammunition. Nothing whatever of this kind (except *bona fide* Fowling Pieces) can be either imported, or exported, without special permission from Government.

Gunpowder. Gunpowder cannot be imported into Calcutta without special permission from Government. With that sanction a Certificate under the signature of a sitting Magistrate, shewing that the Importer has a safe and proper place for storing the Powder, must be presented, and then no more than 100 lbs. can be passed at one time: upon proof that such quantity has been disposed of another 100 lbs. may be imported, and so on.

But any quantity of Powder may be brought up from Mysanore, and lodged in the Magazine at Howrah, from whence it may be imported into Calcutta in quantities as above mentioned.

Second-hand Articles. Second-hand Articles, such as Carriages, Piano-Fortes, Books, &c. if declared by the Appraiser to be second-hand, used, and not new, and if brought out in the Ship on board which the owner himself came to Calcutta, may be imported free from duty.

Cloves, Nutmegs, and Mace. Cloves, Nutmegs, and Mace, are allowed Free entry if declared by Certificate to be the produce of any place in India belonging to the Crown, or to the Company; but they must come direct from that place, and the Certificate must be signed by the Collector there, or by the Secretary to Government, or some other Public Officer. If imported without such Certificate, these Articles are dutiable.

Spice Oils. Spice Oils are dutiable, without, or with, Certificate.

Rum. Rum, country made, in quantities of 1000 Gallons or upwards, goes Free on exportation to all Bottoms; but any smaller quantity is dutiable on export.

If proved to have been manufactured in a British possession in Asia, or in any place in Africa, or at any place not mentioned in the Regulations, (Europe, America, and Foreign territories in Asia, being the only places mentioned therein) pays 5 per Cent. on importation from British Bottoms, and 10 per Cent. from Foreign Bottoms.

If made in British or Foreign, Europe, or in America, pays import duty 10 per Cent. from British Bottoms, and 20 per Cent. from Foreign Bottoms.

If manufactured in Foreign territories in Asia, pays 30 per Cent. on importation from British Bottoms, and 60 per Cent. from Foreign Bottoms.

Indigo Bonded. Indigo bonded, exported on British Bottoms to Great Britain, Gibraltar, or Malta (being the manufacture of the British territories) goes Free, and is exonerated from the Transit Duty engaged for into the Bond: if it be the manufacture of Oude, it is exonerated from half that Transit Duty.

Exported on British Bottoms to other places than those above mentioned, and being the manufacture of the British territories, pays the Bonded Transit Duty, viz. 5 per Cent.: if the manufacture of Oude, it pays $2\frac{1}{2}$ per Cent. Export Duty, in addition to the Transit Duty.

Exported on Foreign Bottoms, if the manufacture of the British territories, it pays 5 per Cent. Export Duty, besides the Bonded Transit Duty: if the manufacture of Oude, it pays $7\frac{1}{2}$ per Cent. Export Duty, besides the Bonded Transit Duty.

If the whole quantity of Indigo imported into Calcutta under Bond, be not exported within twelve months from the date thereof, the Bond cannot be renewed unless the quantity not exported shall amount to 1000 Maunds, or more.

Smaller quantities of Indigo than 100 Maunds, remaining unexported at the end of twelve months, under two or more Bonds, cannot be added together for the purpose of obtaining One Renewed Bond for 100 Maunds or upwards. Each Bond must be adjusted by itself without reference to other Bonds.

Dryage. If no part of the Indigo imported into Calcutta under a Bond shall have been exported within the year and the Bond have not been renewed, no allowance can be made for dryage in calculating for Transit Duty with interest.

Common Rowannahs may be taken out at the Calcutta Inland Custom House for such portions (being less than 100 Factory Maunds) of Bonded Indigo, as may remain unexported at the close of twelve months from the date of the Bond.

In the first place, however, each Bond must be adjusted and cancelled, by paying the established Transit Duty, with Interest, in the Sea Custom House, for whatever quantity of Indigo may remain unexported under the Bond, at the expiration of twelve months from its date.

Certificate of the adjustment and of the payment, as above, will be granted in the Form subjoined, on seeing which the Inland Collector will issue a Common Rowannah (without any charge whatever to the Individual taking it out) for the balance quantity of any one Bond; or for the aggregate quantity of the unexported portions of several Bonds in cases where the adjustment of two or more Bonds may have been effected in the same Certificate. And upon such Rowannahs the Inland Collector will distinctly state the No. of the Certificate and his due specifically declaring each Rowannah to be valid for one year only from the date of Certificate. Under such Rowannahs claims to Drawback will be admitted for Indigo covered by them, if any be claimable, and if the Indigo be exported in the manner, and within the time, required to substantiate the claim.

Applications for such Certificates must be made to the Sea Collector at least fifteen days prior to the expiration of the currency of the Bond upon which they are required; otherwise Applications will be rejected.

For quantities of Bonded Indigo to the amount of 100 Factory Maunds, or upwards, remaining unexported at the end of twelve months from the date of the original Bond,—the Bond must be renewed as heretofore.

FORM OF THE CERTIFICATE.

No.——Certified that Messrs.——have adjusted the Bonds below mentioned, by paying Transit Duty with Interest for the following quantities of Indigo remaining unexported.

Hugooty Bond, No.....	dated.....	F. Mds. 30 25' 4
Dacca Ditto, No.....	dated.....	18 19 6
Moosshedabad Do No.....	dated.....	25 14 12

A. B.

Calcutta Govt. Sea Custom House.

(Date)

Collector of Sea Customs.

The quantity of Indigo and other particulars specified in Bonds, must correspond with those particulars as inserted in Bond Rowannahs, otherwise the Bonds are returned to the Moofussil Collectors.

Bonds are vitiated by an alteration or erasure of any kind.

There must be two respectable parties to each Bond, and one of them must be resident in Calcutta. Two Members of the same Firm from but one party. The signature of each party must be testified by a disinterested witness.

If Merchants require to export Indigo for which the Bond is not in this Office, either because not yet received from the Moofussil Collector, or because returned to that Officer for correction, a deposit will be required equal to the amount of Transit Duty; which will be returned as soon as the Bond is received. In other words, the Bond must be forthcoming as well as the Bond Rowannah; or deposit for Transit Duty must be made before exportation can be allowed.

The parties who executed the Bond are, of course, the responsible persons,—and not those who may have purchased and exported the Indigo. Therefore the former, for their own security, would do well, at the time of selling, and before delivering over Bond Rowannahs, to take engagement from the latter to answer all eventual demands for Transit Duty; not, however, that this Office will attend to any such engagement, but will settle with the parties to the Bond.

Indigo not Bonded. Indigo not bonded, exported on British Bottoms to Great Britain, Gibraltar, or Malta, being the manufacture of the British territories and accompanied by Rowannahs, goes Free and has 5 per Cent. Drawback. If it be the manufacture of Oude and with Rowannahs, it goes Free and has $2\frac{1}{2}$ per Cent. Drawback.

Exported on British Bottoms to other places than those above mentioned, being the manufacture of the British territories and accompanied by Rowannahs, goes Free, but gets no Drawback. If without any Rowannah, or with Rowannah shewing it to be from Oude, it pays 2½ per Cent. Export Duty.

Exported on British Bottoms to Great Britain, Gibraltar, or Malta, but without any Rowannahs; goes Free, but has no Drawback.

Export on Foreign Bottoms being the manufacture of the British Territories and with Rowannahs, it pays 5 per Cent. Export Duty. If without any Rowannahs, or with Rowannahs shewing it to be from Oude, it pays $7\frac{1}{2}$ per Cent. Export Duty.

Indigo Tare. On exportation of Indigo to Great Britain (not to any other quarter) the Tare as per original Factory (not Calcutta) Invoice may be admitted, if such be the wish of the exporters.

Applications for permission to allow ship to drop down the river.—The Application, addressed to the Collector of Sea Customs, is first to be taken to the Master Attendant's Office, in order that that Officer or his Deputy, may state upon it whether there be any objection to compliance in that Department.

The Application is then brought to the Custom House, and, at the foot of it, the Commander, or the owners, or the Agents for the Ship, must distinctly state whether any part of her Import Cargo remains on board, or not.—If any part do so remain, it must be mentioned in detail, when a Tide Water is sent on board to examine and to report.—If that Tide Water should report that he has not seen the packages said to be on board, or any portion of them or if he should report having been informed on board that the said packages, or any portion of them, are under other cargo and cannot be got at, then (before the Ship can have clearance) duty will be required on the contents of any packages not seen and examined by the Tide Water, if the Goods be dutiable.—If the Tide Water shall attest having seen and examined all packages, declared to remain on board, the permission for the Ship to drop down the river will be issued. If it shall be declared by one or other of the parties above mentioned that no part of the Import Cargo does remain on board, the permission for the ship to drop down will be immediately issued. But by such declaration the party who made it becomes responsible for duty eventually, in case it should be found, in the course of subsequent adjustment and settlement of Import Clearance, that any portion of the Import Cargo has not been regularly cleared through the Custom House:—documentary proof of delivery out of the ship will, of course, exonerate from responsibility.

Salt Provisions—Their importation into Great Britain is prohibited. If exported for presents, or for any other purpose whatever,

to vessels trading under the Acts and bound to Great Britain, duty at the rate of 5 per Cent. will be levied.

Applications to Pass Articles before a Ship has entered.—Nothing whatever, imported by Sea, be the same of what kind or description it may, (except mere baggage) can be passed at the Custom House, until the Ship shall have delivered in her sworn Import Manifest, and shall have been admitted to entry.

Bullion and Specie.—The Applications to pass, are first to be compared with the Import Manifest of the Ship, and noted off that document as usual.—They are then to be referred to the Appraiser, who will open and examine one (or more, according as the number of packages be smaller or greater) of each kind of Bullion or Specie particularized in the Application;—after which, orders for registry, and for passing, will be given as customary.—Should Bullion or Specie be landed late, when they cannot be put through the forms of Office the same day, the packages may be lodged for the night in the Office Treasury if required;—but this will be done wholly and exclusively at the risk of the proprietors, and not at the responsibility of the Collector, nor of the Office.—The same rules are applicable to Pearls and to Precious Stones;—but in no case can a "Note Pass" be granted, whether for these, or for Bullion or Specie.

Objections to Audit Orders.—To prevent individuals from protracting the adjustment of demands for recovery of duty short levied as directed in Audits, the Board of Customs requires that appeals from, or objections to, the items of demand, be sent in to the Collector, who will forward them to the Board for consideration, accompanied by any observations which he may himself have to make on the merits at issue.—Any demand not objected to within a year from the date of its being made, must be considered as admitted by the party concerned, and the amount must be recovered.

Lists of sums accidentally or erroneously, over-paid in duty, are hung up in the Chief Clerk's Department, immediately on the receipt of each successive Audit, and will be refunded to each of the parties concerned, upon demand.

Wharfage and Godown Rents.—Sums chargeable as Wharfage, &c. for Goods left lying on any part of the Custom House premises, or in the Godowns appropriated for public use, beyond the number of days prescribed by Regulations, must be paid before those Goods can be allowed to be removed.—If not paid, the Head Tide Waiter is authorized to detain any one package, or to detain as necessary, as security, till payment be made.

The covered passage between the double ranges of Godowns are not at all intended for the deposit or stowing of Goods:—they are required to be kept free and open, so that the renters of those Godowns may, at all times, have ingress and egress, to and from their respective Godowns, without molestation, hindrance, or difficulty of any kind. The renters of those Godowns, consequently, will do well to recollect that a tax is leviable upon all Goods left lying in, or under, those passages, or the verandahs at the ends of them, which is purposely fixed at a high rate in order to secure the object above mentioned.—The same authority as before stated is given to the Head Tide Waiter, for ensuring the payment of this tax.

Export Manifest.—Ships bound to England, but to touch at other ports intermediately, must have all Goods destined for such intermediate ports distinctly entered in their Export Manifests, as well as the Cargo intended for Great Britain.

Suet.—Suet is commonly put up in Casks for exportation in a pickle made of Salt and Water.—Be it so the rate, a deduction from gross weight of each cask to the extent of Twenty Seers will be allowed on account of the pickle.

Floating Deposits Note Passes.—With a desire to oblige individuals, the Collector has occasionally taken "Floating Deposits" for duty, and has granted what are called "Note Passes" for Goods; but this informal and really irregular practice has been found to occasion so much difficulty and confusion in the Office, from the delayed adjustment of such deposits and from the non-return of such Passes to Office for registry, while complainants and even menaces of legal responsibility, have been addressed to the Collector, by Commanders and Owners or Agents for Vessels; the Port Clearances have been unavoidably delayed in consequence, that the said practice cannot be continued, and that Note Passes even for Free Goods be granted in future.—Note Passes will no longer be granted for a V Goods for duty on which a "Regular Deposit" shall have been made; but no such Deposit being made, the 15 Rupees can be received.

Applications for Perfection and Settlement of Import Manifests, and for Port Clearance.—It is the duty of the Import and Export Supervisors respectively to note upon such Applications the date and hour of receipt, according to which they will be attended to in succession, and those cases taken up out of turn, or in preference to others previously received.

In order to expedite the attainment of Port Clearance it has been customary for Mercantile Firms to give Engagements to account for, or to pay duty upon, any articles entered in Import Manifests, which do not appear to have been duly passed.—But many of these are frequently manifested as "Merchandise," or as "Samples," without any specification of contents.—Consequently it becomes very difficult for the Collector to determine the kind, quantity, or value of the goods on which to levy duty eventually.—Henceforward, therefore, a list must be made out of the articles not appearing to have been duly passed and their contents and value must be ascertained, or agreed to, by the parties tendering the Engagement and the Collector, before any such Engagement can be received.

Calculators, Bill and Perwannah Writers.—No persons whatever can be permitted to crowd round, nor to stand in the rooms by, the Import and Export Calculators, or the Bill and Perwannah Writers. These native Officers have strict orders to attend to every Application, whether Duty or Free, in the order in which it comes into their hands, and to take up none out of turn;—they must be left unmolested because they are liable to be fined by the Board of Customs, in Audit, for every mistake made by them.

Weights.—Bazar and not Factory Weights are used at this Office.—Merchants are at liberty to send their own Triangles, Scales, and Weights (at Bazar) for weightment of their own Goods, if they please so to do.

Pilot Certificates.—If Goods are required to be shipped on board any vessel after she shall have obtained Port Clearance, a Pilot Certificate will be granted for them, on application, after other usual Office forms have been observed.—Without such Certificate the Pilot is restricted from allowing them to be received on board. No Drawback is allowed on Goods so passed.

Boat Notes.—No Goods can be allowed to be landed from any vessel unless they be accompanied by a Boat Note, and without it, are liable to seizure.—The Boat Note must specify the number of packa-

ges of which each boat load consists, the contents, the names of Commander and Ship, and her Colours, to whom consigned, the date of landing, and the Nos. and Marks, or Addresses, on them; with respect to Taleable Goods, such as Bars of Iron, &c. the number of pieces must be stated.

Wharf Tickets.—Some Vessels are not able to receive their full cargo off Calcutta, and are allowed to drop down the River before Port Clearance is issued—Perwannaha, or Passa, for such Goods are taken to the Wharf, and, when they are passed, the Exporting Tide Waiter will give a Wharf Ticket, which will protect the Goods in going down the River. Without such Tickets, Goods are liable to detention.

Old Copper.—The Collector has been desired to conform to the following rules, whenever import of old Copper belonging to Ships or other Vessels in this port, is applied to be passed.

Should the Ships or Vessels from which old Copper has been stript, or obtained, have been built or have been repaired last in any Ship-yard in Calcutta, the Officer in charge, or Owners of the same, to be required to certify the act, naming the person by whom, and the date when the Ship or Vessel was so built or last repaired, also the part of the Ship or Vessel so repaired, and the quantity of Copper actually used on the occasion.—The Ship-builder referred to in the certificate to countersign the same as evidence of the facts mentioned in it being correctly stated. The person making the application to pass such old Copper, is, in addition to the evidence already adverted to, to accompany his application by a certificate from the Ship-builders, or other persons by whom such copper may have been sold to him, shewing the same to be old Copper, taken off from the Bottom, or other parts of the ship or vessel, specifying particularly the parts of the ship or vessel, from which the Copper may have been obtained, the date when, and the quantity so obtained and actually sold to the Applicant. When Ship-builders or others by whom such old Copper may have been stript off from ships or vessels, are themselves the Applicants, their Applications are, in lieu of the Certificate last mentioned, to be accompanied by declarations verified on oath before a Magistrate of Calcutta, upon each of the points last adverted to.—Applications to import old Copper, stated to have been obtained from condemned or repaired ships, thus supported, will be entitled to a Free Register; otherwise to be rejected, and duty to be charged on the article according to its value.

Old Copper obtained from ships not built or repaired at Calcutta, when applied to be passed, is invariably to be subject to duty, because in such cases the article was not originally used from any importations previously made into Calcutta, and therefore no import duty could, as in the cases of ships or vessels built or repaired in Calcutta, have been charged on the same when new.

Copper to be exempted from payment of duty on importation into Calcutta must either be the produce of, and imported from, Great Britain, or must be proved to have paid at some other Presidency, under the Honorable Company's Government, the duty of 10 per Cent. fixed on the article by Regulation III. of 1811.

Leghorn Florence.—The weights of these countries are to be converted into English weight as follows; viz. 100 pounds equal to 91 pounds English Troy weight,—or 5240 grains Troy equal to one pound Leghorn.

Goods from Crown Settlements, viz. Cape of Good Hope. Ceylon, Mauritius.

The Free or Duty entry of all Goods, whether of British or of Foreign produce or manufacture, imported into Calcutta on board a British Ship of any kind, from the Crown Settlements above mentioned, under duly signed Certificates shewing their import into those Settlements direct from Great Britain on board a British Vessel, is to be regulated, in future, with reference to the provisions of Regulation XXI. of 1817. (Letter from Board of Customs, dated 6th May, 1825.

Arms, Ammunition, &c.

In pursuance of subjoined orders, no more than one Rifle, or one Fowling Piece, or one Blunderbuss, or one pair of Pistols, will ever be passed on the application of the same individual, or party.

*Extract from a letter from the Court of Directors,
dated 15th December, 1824.*

Par. 3d. We have, however, resolved that in all cases where a single Rifle, Fowling Piece, or Blunderbuss, or Pistols, not exceeding a pair, may be exported for the *bonâ fide* use of Individuals proceeding to, or residing in India, the affidavit above mentioned be not required.—*Letter from Secretary to the Board of Customs, dated 31st May, 1825.*

A. D. 1825. REGULATION. XV.

**Passed by G. G. in C. 14th July, 1825.*

A Regulation to make certain alterations in the Rates of Duty charged and Drawbacks allowed on Goods imported or exported by Sea at the Port of Calcutta, or any other Place within the Territories immediately subordinate to the Presidency of Fort William; and to amend and consolidate the Rules in force relative to such Duties and Drawbacks.—PASSED by the Governor General in Council on the 14th July 1825, corresponding with the 32d Assaun 1232 Bengal era; the 14th Sawun 1232 Fusly; the 1st Sawun 1232 Willaity; the 13th Sawun 1882 Numbut; and the 26th Zekaud 1240 Higeree.

Preamble—Whereas in pursuance of a Treaty recently concluded between the British Government and the Government of the Netherlands, it has become necessary to alter the Rates of Duty chargeable on Goods imported and exported on Foreign Bottoms; and whereas it has also appeared to be expedient to reduce, in certain cases, the Duties now levied or retained on Goods imported and exported on British Bottoms; and whereas it will essentially promote the public convenience, to consolidate and simplify the existing Rules (modified as aforesaid) relative to the Duties and Drawbacks to be charged or allowed, on Imports and Exports by Sea, the following Rules have been enacted to be in force from the date of their promulgation.

Revision of existing provisions—II *First*. Such parts of the Rules contained in Regulation IX. 1810, Regulations III. 1811, Regulation XII. 1813, Regulation IV. 1815, Regulations XV. XVI. and XXI. 1817, Regulation V. 1820, and Regulation V. 1823, as have reference to the Rate of Duty to be levied, or the Drawback to be allowed, on Goods imported or exported by Sea at Calcutta, or any other Port or Place within the Territories immediately subordinate to the Presidency of Fort William, are hereby rescinded.

Ditto—*Second*, Regulation X. 1816, is also hereby rescinded.

Certain provisions to continue rescinded or modified—*Third*, The several Provisions which were rescinded or modified by the Rules above-mentioned shall continue to be respectively rescinded or modified, as before the enactment of this Regulation.

Imports by Sea to be charged with duties, specified in Schedule No. I. annexed to this Regulation.—III. *First*. Goods imported by Sea into Calcutta, or any other Port or Place belonging to the Presidency of Fort William, on British or on Foreign Bottoms, shall be severally subject to the Duties specified in the Schedule No. I, annexed to this Regulation, with the exceptions therein stated. Provided, however, that the Rules contained in Section V. Regulation XXI. 1817, shall still be applicable to Goods, which may be originally imported by Sea on a British Bottom, at any Port in the Territories subject to the British Government in India; and shall afterwards be re-exported to Calcutta, or any Port immediately dependent on this Presidency.

Re-exports to be allowed a drawback, as specified in Schedule No. II.—*Second* Goods imported by Sea as aforesaid, and charged with an Import Duty under the above Rule, shall, on Re-exportation, be allowed a Drawback at the several rates, specified in the Schedule No. II, annexed to this Regulation; and no Drawback of Import Duty shall be granted, excepting as therein specifically allowed.

Duties chargeable and drawbacks allowed on articles, the produce and manufacture of the country, when exported by sea, to be regulated by Schedule No. III—*Third*. Articles, the produce or manufacture of Calcutta, or of the interior of the Country shall, on Exportation by Sea, be respectively passed Free, or subjected to do Duty, or allowed a Drawback, according to the directions contained in the Schedule, No. III, annexed to this Regulation; and the said Schedule, together with those mentioned in the two preceding Clauses, shall be, and be considered, a part of this Regulation.

SCHEDULE No I.

Rates of Duty chargeable on Goods Imported by Sea into Calcutta, or any Port or Place belonging to the Presidency of Fort William.

Enumeration of Goods.	Imported on a British Bottom	Imported on a Foreign Bottom.
1st. Goods, the Produce or Manufacture of the United Kingdom.		
1. Bullion and Coin,	Free	Free
2. Horses,	Free	Free
3. Marine Stores,	Free	2 and half per cent.
4. Metals, wrought & unwrought,	Free	2 and half per cent.
5. Opium,	24 ls. a seer or 10 sa. wt.	48 s. sr. or 80 sa. wt.
6. Precious Stones and Pearls,	Free	Free
7. Salt,	{ 3 rs. a maund of } { 82 sa. wt. per seer }	6 rs. a md. of 82 sa. wt. per seer
8. Spirituous Liquors,	10 per cent.	20 per cent.
9. Tobacco,	{ 4 sa. a md. of 80 }	8 sa. a md. of 80 sa. wt. per seer
10. Wines,	{ sa. wt. per seer }	20 per cent.
11. Woolens,	10 per cent.	2 and half per cent.
Articles not included in the } above Eleven Items, }	Free	2 and half per cent.
2d. Goods, the Produce of Foreign Europe, or of the United States of America.		
1. Arrack at a fixed valuation of } £30 per Cask of 126 Gallons }	10 per cent.	20 per cent.
2. Bullion and Coin,	Free	Free
3. Horses,	Free	Free
4. Opium,	24 ls. a sr. or 80 sa. wt.	48 rs. a sr. or 80 sa. wt.
5. Precious Stones and Pearls,	Free	Free
6. Salt,	{ 3 rs. a md. of 82 }	6 rs. a md. of 82 sa. wt. per seer
7. Spirits,	{ sa. wt. per seer }	20 per cent.
8. Tobacco,	10 per cent.	20 per cent.
9. Wines,	{ 4 sa. a md. of 80 }	8 sa. a md. of 80 sa. wt. per seer
Articles not included in the } above nine Items, }	{ sa. wt. a seer }	20 per cent.
3d. Goods the Produce or Manufacture of Places, other than the United Kingdom, Foreign Europe, or the United States of America.		
1. All Spices,	10 per cent.	20 per cent
2. Aloe Wood,	7 and half ditto ..	15 ditto
3. Altab,	7 and half ditto ..	15 ditto
4. Alum,	10 ditto ..	20 ditto
5. Ambergris,	7 and half ditto ..	15 ditto
6. Arrack, Batavia,	55 sa. rs. per leagu	110 sa. rs. per leagu
7. Arrack, from Foreign Territories in Asia,	30 sa. rs. per leagu	60 sa. rs. per leagu
8. Arsenic, white, red, or yellow,	10 per cent.	20 per cent
9. Asafoetida,	10 ditto ..	20 ditto
10. Awl Root, or Morinda,	7 and half ditto ..	15 ditto

<i>Enumeration of Goods.</i>	<i>Imported on a British Bottom.</i>	<i>Imported on a Foreign Bottom.</i>
11. Beads, Malas or Itozaries, ..	7 and half per cent	15 per cent
12. Beetle Nut, (customs,)	7 and half ditto	15 ditto
Ditto, (town) ditto,)	5 per cent.	10 ditto
13. Benjamin, or Lobau,	7 and half ditto	15 ditto
14. Brandy, from Foreign Terri- tories in Asia,	30 ditto	60 ditto
15. Brass, wrought & unwrought,	10 ditto	20 ditto
16. Brimstone,	10 ditto	20 ditto
17. Brocades & Embroidered Goods	7 and half ditto	15 ditto
18. Buhira, or Myrobolan,	10 ditto	20 ditto
19. Buckum, or Sappan Wood, ..	7 and half ditto	15 ditto
20. Bullion and Coin,	Free	Free
21. Calzeerah, Nizellah,	7 and half ditto	15 per cent
22. Camphire,	10 ditto	20 ditto
23. Canvas,—Excepting Canvas made of sunn or hemp, or other material the growth or manufacture of places subject to the Government of the East India Company, which is exempted from charge of Duty on import ation by Sea,	5 ditto	10 ditto
24. Cardamums,	7 and half ditto	15 ditto
25. Carriages and Conveyances, ..	7 and half ditto	15 ditto
26. Cassia,	10 ditto	20 ditto
27. Chunks,	7 and half ditto	15 ditto
28. Cherayta,	10 ditto	20 ditto
29. China Goods, or Goods from China, not otherwise enu- merated in this Table.....	7 and half ditto	15 ditto
30. Cloves,	10 and half ditto	20 ditto
31. Cochineal, or Ciimdanah,	7 and half ditto	15 ditto
32. Coffee,	7 and half ditto	15 ditto
33. Cor, the produce of places not subject to the Govern- ment of the East India Company in India,	5 ditto	10 ditto
34. Coin and Bullion,	Free	Free
35. Columbo Root,	10 per cent	20 ditto
36. Coosum Fool, or Safflower, ..	7 and half ditto	15 ditto
37. Copal or Kahroba,	10 ditto	20 ditto
38. Copper, wrought & unwrought	10 ditto	20 ditto
39. Coral,	10 ditto	20 ditto
40. Cordage,—excepting Cord age made of sunn, hemp or other material, the produce of places subject to the Go- vernment of the East In- dia Company which shall be exempt from the charge of Duty on importation by Sea,	5 ditto	10 ditto
41. Crumdanah, or Cechneal,	7 and half ditto	15 ditto
Ditto ditto	Ditto ditto	15 ditto

Enumeration of Goods.	Imported on a Tallowish Bottom.	Imported on a Tallowish Bottom.
43. Elephant's Teeth,	7 and half per cent	15 ditto
44. Embroidered Goods & Brocades	Ditto ditto	15 ditto
45. Frankincense, or Goudiberoza	Ditto ditto	15 ditto
46. Galbanum,	10 ditto	20 ditto
47. Galingell,	7 and half per cent	15 ditto
48. Ghee, (customs,)	5 ditto	10 ditto
Ditto, (town duty,)	10 ditto	20 ditto
49. Gin, from Foreign Territory, in Asia	0 per cent	00 ditto
50. Goose Muttee ory, How Ochre	10 ditto	20 ditto
51. Goomootoo, Sunn and Hemp,	Free	Free
52. Gum Arabic,	10 per cent	20 per cent
53. Goudiberoza or Frankincense,	7 and half ditto	15 ditto
54. Hemp, Sunn or Goomootoo, ..	Free	Free
55. Hurrab, or Myrobolan,	10 per cent	20 per cent
56. Horses,	Free	Free
57. Harsinghar flower,	7 and half per cent	15 per cent
58. Hurtaul, Ornament, or yel } low Aissenic }	10 ditto	20 ditto
59. Iron, wrought or unwrought, ..	10 ditto	20 ditto
60. Ivory,	7 and half ditto	15 ditto
61. Jattamursee, or Spikenard, ..	10 ditto	20 ditto
62. Kallujan, [shot,	7 and half ditto	15 ditto
63. Lead, pig, sheet, melted, & small	10 per cent	20 ditto
64. Lead,	7 and half ditto	15 ditto
65. Loban, or Benjamin,	7 and half ditto	15 ditto
66. Mace,	10 per cent	20 ditto
67. Madder, or Monget,	7 and half ditto	15 ditto
68. Mahogany, and all other sorts } or wood used in cabinet } work,	7 and half ditto	15 ditto
69. Mastick,	10 ditto	20 ditto
70. Minum or Red Lead,	10 ditto	20 ditto
71. Morinda, or Awi Root,	7 and half ditto	15 ditto
72. Monget or Madder,	7 and half ditto	15 ditto
73. Musk,	7 and half ditto	15 ditto
74. Myrobolans viz Baniara, (Hans } ta and Ownd,	10 ditto	20 ditto
75. Myrrh,	10 ditto	20 ditto
76. Nutmegs,	10 ditto	20 ditto
77. Oil, Vegetable or Animal, { (customs,)	7 and half ditto	15 ditto
Ditto ditto, (Town duty,) ..	5 ditto	10 ditto
78. Oil Seeds, (customs,)	7 and half ditto	15 ditto
Ditto, (Town duty,)	5 ditto	10 ditto
79. Oils, perfumed or essential, { or Otter and Fooley Teyll, }	7 and half ditto	15 ditto
80. Opium, Foreign,	{ 241s. per seer of } { 80 cal. sa. wt. }	481s. per seer of 30 cal. sa. wt.
81. Ornament, yellow Aissenic or } Hirant,	10 per cent	20 per cent
82. Otter, or Essential Oils,	7 and half ditto	15 ditto
83. Osnia, or Myrobolan,	10 ditto	20 ditto
84. Pepper, black and white,	10 ditto	20 ditto

Enumeration of Goods.	Import on a British Bottom.	Imported on a Foreign Bottom.
85. Piece Goods—Cotton Silk & partly Cotton and partly Silk, the Manufacture of the Honourable Company's Territories in India	2 and half per cent	5 per cent
86. Ditto ditto ditto, when not the Manufacture of the Honourable Company's Territories in India	7 and half per cent	15 ditto
87. Pimento, or All Spice,	10 ditto	20 ditto
88. Pipe Staves,	7 and half ditto	5 ditto
89. Precious Stones and Pearls,	Free	Free
90. Prussian Blue,	10 per cent	20 per cent
91. Putcha Paut,	7 and half ditto	15 ditto
92. Quick Silver,	10 ditto	20 ditto
93. Rattans,	7 and half ditto	15 ditto
94. Red Sandal Wood,	7 and half ditto	15 ditto
95. Red Lead, or Minium,	10 ditto	20 ditto
96. Rose Water,	7 and half ditto	15 ditto
97. Rum, from Foreign Territories in Asia,	30 ditto	60 ditto
98. Saffron,	10 ditto	20 ditto
99. Safflower, or Coosom Fool,	7 and half ditto	15 ditto
100. Sago,	7 and half ditto	15 ditto
101. Salt, Foreign,	{ 3 rs. per md. of } { 82 sa. wt. per ser. }	6 rs. per md. of 82 sa. wt. per ser.
102. Sandal Wood, red, white or yellow	7 and half per cent	15 per cent
103. Saipan, or Buckum Wood,	7 and half ditto	15 ditto
104. Senna,	10 ditto	20 ditto
105. Soonamockey Leaf,	10 ditto	20 ditto
106. Spikenard, or Juttamunsee,	10 ditto	0 ditto
107. Spirituous Liquors, not otherwise described in this Table,	10 ditto	20 ditto
108. Steel, wrought and unwrought,	10 ditto	20 ditto
109. Storax,	10 ditto	20 ditto
110. Stones, (precious) and Pearls,	Free	Free
111. Sugar, wet or dry, including Jaggy and Molasses, (customs,)	5 per cent.	10 per cent
Ditto ditto (town duty,)	5 ditto	10 ditto
12. Sulphur, or Brimstone,	10 ditto	20 ditto
13. Sunn, Hemp and Goomootoo,	Free	Free
14. Tape,	7 and half ditto	15 per cent
15. Taizepant, or Malalathrum Leaf,	10 ditto	20 ditto
16. Tea,	10 ditto	20 ditto
17. Teak Timber,	Free	Free
18. Thread,	7 and half per cent	15 per cent
19. Tin and Tin Ware,	10 ditto	20 ditto
Tobacco (customs,)	{ 4 rs. per md. of 80 } { sa. wt. per ser. }	8 rs. per md. of 80 sa. wt. per ser.
Ditto, (town duty,)	10 per cent	20 per cent

Enumeration of Goods.	Imported on a British Bottom	Imported on a Foreign Bottom.
121. Toond Flower,	7 and half per cent	15 per cent
122. Tigger Wood, ..	7 and half ditto ..	15 ditto
123. Turmeric, (customs,) ..	5 ditto	10 ditto
Ditto, (town duty.)	5 ditto	10 ditto
124. Tutenague,	10 ditto	20 ditto
125. Ugger, or Aloe Wood,	7 and half ditto ..	5 ditto
126. Vermilion,	10 ditto	20 ditto
127. Verdigrise,	10 ditto	20 ditto
128. Wax and Wax Candles,	10 ditto	20 ditto
129. Wines and Spirits not other } wise provided for, '	10 ditto	20 ditto
130. Wood, of all sorts used in } Cabinet work,	7 and half ditto ..	15 ditto
131. Yellow Ochre, or Goopee Matte	10 ditto	20 ditto
132. Articles not enumerated above,	5 ditto	10 ditto

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THE UNIVERSITY OF CHICAGO

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IMPORTS ON A BRITISH BOTTOM.			IMPORTS ON A FOREIGN BOTTOM.		
If re-exported to Europe, or the United States of America.			If re-exported to Europe, or the United States of America.		
On a British Bottom.	On a Foreign Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a Foreign Bottom.
14 Brandy, Manufacture of Foreign Territories in Asia,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
15 Brass and Brass Ware	12th of Import duty ..	1d of Import duty ..	12th of Import duty ..	12th of Import duty ..	12th of Import duty ..
16 Bimstone,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
17 Brocades and Embroidered Goods,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
18 Buhia, or Myrtolani,	12th of Import port duty ..	1d of Import port duty ..	12th of Import port duty ..	12th of Import port duty ..	12th of Import port duty ..
19 Buckum or Sappan Wood,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
20 Bullion and Coin,	Nil ..	Nil ..	Nil ..	Nil ..	Nil ..
21 Calceatrah or Nigeli,	12th of Import duty ..	1d of Import duty ..	12th of Import duty ..	12th of Import duty ..	12th of Import duty ..
22 Camphire,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
23 Canas,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
24 Carduoms,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
25 Carriages and Carriages,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
26 Cassia,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
27 Chunks,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..
28 Cherayab,	12th ditto ..	1d ditto ..	12th ditto ..	12th ditto ..	12th ditto ..

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IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.			
		If re-exported to Europe, or the United States of America.		If re-exported to Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
58	Hurtail, or Yellow Atsenic, or Opi- ment.	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th of Import duty ..	$\frac{1}{2}$ th of Import duty ..	$\frac{1}{2}$ th of Import duty ..
59	Indigo, the produce of the British Ter- ritories in India on a fixed valuation of 100 Rs per Facto- ry maund	Whole amt of duty.	$\frac{1}{2}$ th of Import duty ..	Whole amt of duty ..	$\frac{1}{2}$ th of Import duty ..
60	Indigo, other than the produce of the British Territories in India on a fixed valuation of 60 Rs per Factory Mnd ..	$\frac{1}{2}$ th of Import duty	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th of Import duty ..	$\frac{1}{2}$ th ditto ..
61	Iron, wrought and unwrought	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..
62	Ivory	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..
63	Jutta Munsee or Spikenard	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..
64	Kullinjan	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..
65	Lead, Pig, Sheet, Milled, and small Shot	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..	$\frac{1}{2}$ th ditto ..

[illegible]

CUSTOM HOUSE REGULATIONS.

[APPENDIX]

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IMPORTS ON A BRITISH BOTTOM.		IMPORTS ON A FOREIGN BOTTOM.	
	If re-exported to Europe, or the United States of America.	If re-exported to places other than Europe, or the United States of America.	
	On a British Bottom.	On a British Bottom.	On a Foreign Bottom.
126 Luenague,	1/2 of Import duty	1/2 of Import duty	1/2 of Import duty
127 Uggur or Aloe Wood, ..	1/2 ditto	1/2 ditto	1/2 ditto
128 Vermilion,	1/2 ditto	1/2 ditto	1/2 ditto
129 Verdigrase,	1/2 ditto	1/2 ditto	1/2 ditto
130 Wax and Wax Candles, ..	1/2 ditto	1/2 ditto	1/2 ditto
131 Wines and Spirits, ..	1/2 ditto	1/2 ditto	1/2 ditto
not other wise provided for,	1/2 ditto	1/2 ditto	1/2 ditto
132 Wood, Cabinet,	1/2 ditto	1/2 ditto	1/2 ditto
133 Yellow Ochre, or Gospee Mutter, ..	1/2 ditto	1/2 ditto	1/2 ditto
134 Articles not enumerated above,	1/2 ditto	1/2 ditto	1/2 ditto

SCHEDULE No. III.

Rates of Duty Charged, and Drawback allowed on Articles, the Produce and Manufacture of the Country, Exported by Sea from Calcutta or any other Port or Place belonging to the Presidency of Fort William.

Rate of Inland, or Transit Duty Payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.				If Exported to places other than those in Europe or the United States of America.			
		On a British Bottom.		On a Foreign Bottom.		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7 and half per cent	Ajwain or Jewain	Nil	3d of Transit duty	Nil	3d of Transit duty	Nil	2½ per Cent	2½ per Cent	Nil
2 and half ditto	All Spice or Pimento,	Nil	Nil	2½ per Cent	Nil	2½ per Cent	7½ ditto ..	7½ ditto ..	Nil
5 ditto	Alkali,	Nil	1 half of Transit duty	Nil	Nil	Nil	15 ditto	15 ditto	Nil
7 and half ditto	Aloe Wood or Ugui,	Nil	3d of Transit duty	Nil	3d of Transit duty	Nil	3d of Transit duty	3d of Transit duty	Nil
10 ditto	Alum,	Nil	3d of Transit duty	Nil	1 half of Transit duty	Nil	10 ditto ..	10 ditto ..	Nil
7 and half ditto	Ambergis,	Nil	3d of Transit duty	Nil	3d of Transit duty	Nil	7½ ditto ..	7½ ditto ..	Nil
2 and half ditto	Ambergis, from Nepal,	Nil	Nil	2½ per Cent	Nil	2½ per Cent	Ditto ditto	Ditto ditto	Nil
7 and half ditto	Anise or Merrie or Saff,	Nil	3d of Transit duty	Nil	3d of Transit duty	Nil	3d of Transit duty	3d of Transit duty	Nil
10 ditto	Arsenic white, red, or yellow,	Nil	3d of Transit duty	Nil	1 half of Transit duty	Nil	10 ditto ..	10 ditto ..	Nil

Rate of Import Duty	If exported to the United Kingdom Foreign Empire or the United States of America	On a British Bottom		On a Foreign Bottom	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
1) per cent	Assam, ...	Nil	1/4 of trans duty	Nil	Nil
7 1/2 ditto	Alah.	Nil	1/4 ditto	Nil	Nil
7 1/2 ditto	Awaboot Morinda	Nil	Ditto ditto	Nil	Nil
7 1/2 ditto	Beeth-nun (cousins)	Nil	Ditto ditto	Nil	Nil
5 ditto	Ditto Lowa duty	Nil	Whole amt of trans duty	Nil	Nil
7 1/2 ditto	Benjamin or Loban	Nil	1/4 of trans duty	Nil	Nil
2 1/2 ditto	Do do from Nepal	Nil	Nil	1/4 per cent	Nil
Nil	Beats Malas, or Rozaies, ...	Nil	Nil	Nil	Nil
5 ditto	Blankets & Loopee	Nil	1/4 of trans duty	Nil	Nil
2 1/2 ditto	Do do from Nepal	Nil	Nil	Nil	Nil
Nil	Tombox or p'o } dace or the Se } mulree }	Nil	Nil	2 1/2 per cent	Nil
5 ditto	Bouts Shoes and Slippers,	Nil	1/4 of trans duty	Nil	Nil
5 ditto	Herax & Pincal	Nil	Ditto ditto	Nil	Nil

[illegible]

NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
	On a British Bottom.		On a Foreign Bottom.	
	Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
7½ per cent	Nil ..	¾ of Tran sit duty ..	Nil ..	¾ of Tran sit duty ..
7½ ditto ..	Nil ..	¾ ditto ..	Nil ..	¾ ditto ..
Nil	Nil ..	Nil ..	Nil ..	Nil ..
7½ per cent	Nil ..	¾ of Tran sit duty ..	Nil ..	¾ of Tran sit duty ..
7½ ditto ..	Nil ..	¾ ditto ..	Nil ..	¾ ditto ..
Nil	Nil ..	Nil ..	Nil ..	Nil ..
2½ ditto ..	Nil ..	¾ of Tran sit duty ..	Nil ..	¾ of Tran sit duty ..
7½ ditto ..	Nil ..	¾ of Tran sit duty ..	Nil ..	¾ of Tran sit duty ..

Rate of Import or Transit Duty payable	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America			If Exported to places other than those in Europe, or the United States of America		
		On a British Bottom		On a Foreign Bottom	On a British Bottom		On a Foreign Bottom
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged
7½ per cent	Shewraish,	Nil ..	$\frac{1}{2}$ of Transit duty	Nil ..	Nil ..	$\frac{1}{2}$ of Transit duty	Nil ..
5 ditto	Chowries,	Nil ..	$\frac{1}{2}$ of ditto	Nil ..	Nil ..	$\frac{1}{2}$ ditto	Nil ..
2½ ditto ..	Do. from Nepaul, ..	Nil ..	Nil ..	2½ per cent	Nil ..	7½ ditto	Nil ..
7½ ditto ..	Churassy ..	Nil ..	$\frac{1}{2}$ of Transit duty	Nil ..	Nil ..	Ditto ditto	Nil ..
10 ditto ..	Wood,	Nil ..	$\frac{1}{2}$ of ditto	Nil ..	Nil ..	10 ditto	Nil ..
5 ditto	Chittahs and ..	Nil ..	Nil ..	Nil ..	Nil ..	5 ditto	Nil ..
	Partee,						
7½ ditto ..	Ivet,	Nil ..	$\frac{1}{2}$ of Transit duty	Nil ..	Nil ..	7½ ditto	Nil ..
2½ ditto ..	Do. from Nepaul, ..	Nil ..	Nil ..	2½ per cent	Nil ..	Ditto ditto	Nil ..
2½ ditto ..	Clives from Nepaul, ..	Nil ..	Nil ..	Ditto ditto	Nil ..	Ditto ditto	Nil ..
7½ ditto ..	Want,	Nil ..	$\frac{1}{2}$ of Transit duty	Nil ..	Nil ..	2½ ditto	Nil ..
	Zochirah or ..						
	Camdahan, ..						
5 ditto	Cocoads with or without bark,	Nil ..	$\frac{1}{2}$ of ditto	Nil ..	Nil ..	5 ditto	Nil ..
7½ ditto ..	Colombo Root, ..	Nil ..	$\frac{1}{2}$ of ditto	Nil ..	Nil ..	2½ ditto	Nil ..
7½ ditto ..	Cocoon Fowl or ..	Nil ..	Ditto ditto	Nil ..	Nil ..	Ditto ditto	Nil ..
	S. flower, ..						

NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
	On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
Rate of Interest payable.				
7 and half per cent.				
10 ditto ..				
2½ ditto ..				
10 ditto ..				
7½ ditto ..				
12 As. per md of 96				
Calcutta Sa. Wt. or 5 per cent.				
Calcutta 96 Calcutt Sa. Wt. or 5 per cent.				
7½ ditto ..				
5 ditto ..				
2½ ditto ..				
Copal or Kahrobar				
Copper, unwrought				
Copper from Nepal, wrought or unwrought,				
Coral,				
Coriander or Dhuma				
Cotton Wool, in its cleaned state,				
Cotton Wool, in its uncleaned state or in the pod,				
Cotton Yarn,				
Cow Tails,				
Do. from Nepal,				

Rate of Import or Transit Duty payable.	NAMES OF ARTICLES	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a Foreign Bottom.		On a Foreign Bottom.	
		Rate of duty Drawback to be charged.	Rate of duty Drawback to be allowed.	Rate of duty Drawback to be charged.	Rate of duty Drawback to be allowed.
7 and half per cent	Cruncheon or Cochineal	Nil	$\frac{3}{4}$ of Trans duty	Nil	$\frac{3}{4}$ of Trans duty
7 half ditto	Gambin or Jeerab,	Nil	$\frac{3}{4}$ ditto	Nil	Ditto ditto
5 ditto....	Damier or Rose-sin	Nil	Nil	Nil	Nil
2 half ditto	Dye Flower,	Nil	$\frac{3}{4}$ of Trans duty	Nil	$\frac{3}{4}$ of Trans duty
Ditto ditto	Dhunia or Cash-ander	Nil	Ditto ditto	Nil	Ditto ditto
Ditto ditto	Dry Ginger,	Nil	Ditto ditto	Nil	Ditto ditto
Ditto ditto	Elephant's Teeth,	Nil	Ditto ditto	Nil	Ditto ditto
Ditto ditto	Embroidered Goods and Brocades,	Nil	Ditto ditto	Nil	Ditto ditto
2 half ditto	Ditto ditto from Neraul or Oude,	Nil	Nil	2½ per cent	Ditto ditto
4 half ditto	Footeyl Tey) or Perfumed	Nil	$\frac{3}{4}$ of Trans duty	Nil	Ditto ditto
7 half ditto	Ditto ditto from Neraul	Nil	Nil	2½ per cent	Ditto ditto

Rate of Import Duty.	NAME OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent	Frankincense of Candebenza.	Nil	¾ of 1 lb sit duty	Nil	2½ per cent
2½ ditto	Ditto ditto from Nepal.	Nil	Nil	2½ per cent.	Nil
7½ ditto	Fringsas, Tape, & Thread.	Nil	¾ of Tran sit duty	Nil	7½ ditto
2½ ditto	Ditto ditto from Nepal or Oude.	Nil	Nil	2½ per cent.	Nil
5 ditto	Bars.	Nil	¾ of Tran sit duty	Nil	5 ditto
2½ ditto	Ditto ditto from Nepal.	Nil	Nil	2½ per cent	Nil
7½ ditto	Garbanum.	Nil	¾ of Tran sit duty	Nil	2½ ditto
10 per cent	Ghee.	Nil	¾ of Tran sit duty	Nil	Nil
10 per cent	Gold and Silver Tissues, Lace and Thread.	Nil	¾ of Tran sit duty	Nil	Nil
10 ditto	Gonjee Muttee or Yellow Ochre.	Nil	¾ of Tran sit duty	Nil	10 ditto

Rate of Import or Transit Duty payable	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom	On a Foreign Bottom.	On a British Bottom	On a Foreign Bottom
		Rate of duty to be charged (to be allowed Drawback to be allowed)	Rate of duty to be charged (to be allowed Drawback to be allowed)	Rate of duty to be charged (to be allowed Drawback to be allowed)	Rate of duty to be charged (to be allowed Drawback to be allowed)
Nil	Grain or alouby.	Nil	Nil	Nil	Nil
7½ per cent	Gum Arabic,	Nil	Nil	Nil	Nil
5 ditto	Gummes & Gum in Bags	Nil	Nil	Nil	Nil
7½ ditto	Gundeberra or Frankincense	Nil	Nil	Nil	Nil
2½ ditto	Gundeberra or Frankincense from Nepal	Nil	Nil	Nil	Nil
5 ditto	Hides, Raw,	Nil	Nil	Nil	Nil
7½ ditto	Hookah & Hookah Snakes, ...	Nil	Nil	Nil	Nil
7½ ditto	Hurrah or Myroborolan, ...	Nil	Nil	Nil	Nil
7½ ditto	Haranghar Flower,	Nil	Nil	Nil	Nil
10 ditto	Hurtan or Yellow Arsenic, or Orpiment,	Nil	Nil	Nil	Nil

Rate of Inland or Transit Duty payable	NAMES OF ARTICLES.	If Exported to the United Kingdom, France, or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
10 per Cent	Jarrol Timber Red or White, }	Nil	$\frac{1}{4}$ of Trans- sit duty.	Nil	10 per cent
7½ ditto	Jeerah or Cummin, }	Nil	$\frac{1}{4}$ of ditto.	Nil	$\frac{1}{2}$ ditto
5 ditto	Indigo, on a fixed valuation of 100 Rs. per Factory Maund,	Nil	Nil	Nil	Nil
5 ditto	Do. from Nepant or Oude,	Nil	Nil	Nil	Nil
10 ditto	Indian Red, or Ranga Muttee, }	Nil	$\frac{1}{4}$ of Trans- sit duty.	Nil	10 ditto
7½ ditto	Jow-in or Ajwain, }	Nil	$\frac{1}{4}$ of ditto.	Nil	Nil
10 ditto	Iron, and Mau- factured Iron, }	Nil	$\frac{1}{4}$ of ditto.	Nil	Nil
2½ ditto	Ditto, ditto from Nepal, ... }	Nil	$\frac{1}{4}$ of ditto	Nil	Nil
7½ ditto	Jatta Muses, or Spikenard, ... }	Nil	$\frac{1}{4}$ of Trans- sit duty	Nil	Nil
7½ ditto	Ivory, }	Nil	$\frac{1}{4}$ of ditto	Nil	Nil
7½ ditto	Kabroba or Copaul, }	Nil	$\frac{1}{4}$ of ditto	Nil	Nil

Rate of Interest or Transit Duty Payable.	NAMES OF ARTICLES	If exported to the United Kingdom, Foreign Empire, or the United States of America		If Exported to places other than those in Europe or the United States of America	
		On a British Bottom		On a Foreign Bottom	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
7½ per cent	Morinda or Awl Root,	Nil	¾ of Transit duty ..	Nil	¾ per cent.
7½ ditto ..	Mowie, Anise, or Saff,	Nil	Ditto ditto	Nil	2½ ditto
7½ ditto ..	Musket or Mad ..	Nil	Ditto ditto	Nil	2½ ditto
7½ ditto ..	Musk,	Nil	Ditto ditto	Nil	7½ ditto
2½ ditto ..	Ditto, from Nepal,	Nil	Nil	2½ per Cent	7½ ditto
7½ ditto ..	Myrobalans or Babee, Hainrah, and Own law,	Nil	¾ of Transit duty ..	Nil	2½ ditto
7½ ditto ..	Myrrh,	Nil	Ditto ditto	Nil	Nil
5 ditto ..	Natron or Sulphur,	Nil	¾ ditto ..	Nil	Nil
7½ ditto ..	Nigella or (ah) zeerah,	Nil	¾ of Transit duty	Nil	Nil
5 ditto ..	Nuba-Sadder or Sal Amonac,	Nil	Nil	Nil	Nil
2½ ditto ..	Nutmegs from Nepal,	Nil	Nil	4½ per Cent	7½ ditto

Rate of Import or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom		On a Foreign Bottom	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
7-half per cent	Oil Seeds, Customs, } tomb, } }	Nil	$\frac{1}{3}$ of Transit duty Whole amt of Town duty	Nil	$7\frac{1}{2}$ per cent. Whole amt of Town duty
5 ditto	Ditto Town duty, }	Nil	Nil	Nil	Nil
7-half ditto	Oil, Vegetable or Animal, } Customs, } }	Nil	$\frac{1}{3}$ of Transit duty Whole amt of Town duty	Nil	$\frac{1}{2}$ per cent. Nil
5 ditto	Ditto ditto Town Duty, } }	Nil	Whole amt of Town duty	Nil	Whole amt of Town duty
7-half ditto	Oils Perfumed or Essential, }	Nil	$\frac{1}{3}$ of Transit duty	Nil	$7\frac{1}{2}$ per cent. Nil
2 half ditto	Ditto ditto from Nepal, } Opium, purchas- } ed at the Govern- } ment Sales } Opium or } Yellow Arse- } nic, or Hur- } land, } }	Nil	2 $\frac{1}{2}$ per cent. Nil	$\frac{1}{2}$ per cent. Nil	$7\frac{1}{2}$ ditto. Nil
Nil	Nil	Nil	Nil	Nil	Nil
10 per cent	Nil	Nil	1-half of transit duty	Nil	10 per cent

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America.			If Exported to places other than those in Europe or the United States of America.		
		On a British Bottom.	On a Foreign Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.	On a Foreign Bottom.
		Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.	Rate of duty to be charged.
7 half per cent.	Other or Essential Oils,.....	Nil	Nil	Nil	Nil	7½ per cent.	Nil
2-half ditto	Do. do. from Nepal.....	Nil	Nil	Nil	Nil	7½ ditto	Nil
7-half ditto	(Owula or Myre-bolans,.....)	Nil	Nil	Nil	Nil	2½ ditto	Nil
6 ditto	Paper Bengal,.....	Nil	Nil	Nil	Nil	5 ditto	Nil
Nil	Palankeens Carriages & Buggies,.....	Nil	Nil	Nil	Nil	Nil	Nil
Nil	Pearls and Precious Stones,.....	Nil	Nil	Nil	Nil	Nil	Nil
10 per cent	Pepper, Black,.....	Nil	Nil	Nil	Nil	Nil	Nil
10 ditto	Pepper, White,.....	Nil	Nil	Nil	Nil	10 per cent	Nil
	Piece Goods,.....	Nil	Nil	Nil	Nil	10 ditto	Nil
2 half ditto	Cotton, the manufacturer's Company's Territory,.....	Nil	Nil	Nil	Nil	Nil	Nil
2-half ditto	Piece Goods,.....	Nil	Nil	Nil	Nil	7½ per cent	Nil

Rate of Import or Transit Duty	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America		If Exported to places other than those in Europe or the United States of America	
		On a British Bottom	On a Foreign Bottom	On a British Bottom	On a Foreign Bottom
		Rate of duty Drawback to be Allowed to be charged	Rate of duty Drawback to be Allowed to be charged	Rate of duty Drawback to be Allowed to be charged	Rate of duty Drawback to be Allowed to be charged
2½ per Cent	Piece Goods, Silk, or partly Silk and partly Cotton,	Nil ..	Nil .	2½ per Cent	Nil .
ditto .	Pimento, or All Spice, from Nepal,	Nil ..	Nil .	ditto .	Nil .
7½ ditto .	Pipe Staves;	Nil ..	Nil .	Nil .	Nil .
ditto ..	Piplamoor or Long Pepper Root,	Nil .	Nil .	Nil .	Nil .
10 ditto .	Pussian Blue, ..	Nil .	Nil .	Nil .	Nil .
Nil	Precious Stones and Pearl, ..	Nil ..	Nil .	Nil .	Nil .
7½ per Cent	Patcha Pant	Nil ..	Nil .	Nil .	Nil .
2½ ditto .	Ditto from Nepal,	Nil .	Nil .	2½ per Cent	Nil .
5 ditto	Puttees & Chutnies,	Nil .	Nil .	Nil .	Nil .
10 ditto .	Runga Muttie or Indian Red, ...	Nil .	Nil .	Nil .	Nil .

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe, or the United States of America		If Exported to places other than those in Europe or the United States of America	
		On a British Bottom		On a Foreign Bottom	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
7½ per Cent	Raw Silk Filatures on a fixed valuation of 7 Rupees per Seer of 80 Calcutta Sicca Wt.	Nil	¾ of Transist duty	Nil	7½ per Cent
ditto...	Ditto Wound do of 6 Rupees per Seer or article.	Nil	ditto...	Nil	ditto
ditto ...	Raw Silk, Tinsiah, Ditto Fussum, ..	Nil	ditto	Nil	ditto
5 ditto	Raw Hides,	Nil	1½ ditto	Nil	5 ditto
7½ ditto,	Rose Water, ..	Nil	¾ ditto	Nil	7½ ditto
2½ ditto	Ditto from Napa, ..	Nil	Nil	Nil	ditto
5 ditto	Rosin w Dammer	Nil	1½ of Transist duty	Nil	5 ditto
Nil ..	Razaries, Hides or Malhabs, ..	Nil	Nil	Nil	Nil

Rate of Import Duty	NAMES OF ARTICLES	If Exported to the United Kingdom, Foreign Europe, or the United States of America		If Exported to places other than those in Europe or the United States of America	
		On a British Bottom.		On a Foreign Bottom.	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
10 per cent	Saffron,	Nil	$\frac{1}{2}$ th of Trans- sit duty ..	Nil	$\frac{1}{2}$ of Tran- sit duty ..
7 $\frac{1}{2}$ ditto	Safflower or saffron, ..	Nil	$\frac{3}{4}$ d ditto ..	Nil	$\frac{3}{4}$ d ditto ..
5 ditto	Sisal, ..	Nil	$\frac{1}{2}$ ditto ..	Nil	Nil
7 $\frac{1}{2}$ ditto	Sisal, ..	Nil	$\frac{3}{4}$ d ditto ..	Nil	$\frac{3}{4}$ d ditto ..
7 $\frac{1}{2}$ ditto	Sisal, ..	Nil	Ditto do ..	Nil	Ditto do ..
7 $\frac{1}{2}$ ditto	Sisal, ..	Nil	Ditto do ..	Nil	Ditto do ..
10 ditto	Sisal, ..	Nil	$\frac{3}{4}$ th ditto ..	Nil	$\frac{3}{4}$ th ditto ..
7 $\frac{1}{2}$ ditto	Sisal, ..	Nil	$\frac{3}{4}$ d ditto ..	Nil	$\frac{3}{4}$ d ditto ..
Nil	Sisal, ..	Nil	Nil ..	Nil	Nil ..
7 $\frac{1}{2}$ per cent.	Sisal, ..	Nil	$\frac{3}{4}$ of Tran- sit duty ..	Nil	$\frac{3}{4}$ of Tran- sit duty ..
7 $\frac{1}{2}$ ditto	Sisal, ..	Nil	$\frac{3}{4}$ d ditto ..	Nil	$\frac{3}{4}$ d ditto ..
10 ditto	Sisal, ..	Nil	$\frac{3}{4}$ th ditto ..	Nil	$\frac{3}{4}$ th ditto ..

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom Foreign Europe or the United States of America				If Exported to places other than those in Europe or the United States of America			
		On a British Bottom.		On a Foreign Bottom		On a British Bottom.		On a Foreign Bottom	
		Rate of duty to be charged	Duty back to be allowed	Rate of duty to be charged	Duty back to be allowed	Rate of duty to be charged	Duty back to be allowed	Rate of duty to be charged	Duty back to be allowed
4 As. each.	Shields,* to be exported only, in the mode directed by Section 85, Regulation, IX of 1810.	Nil	Nil	Nil	Nil	Nil	Nil	4 As. each	Nil
5 per cent.	Shoes, Boots & Suppers	Nil	1/4 of Transit duty.	Nil ...	Nil ...	Nil	Nil	5 per cent.	Nil
10 ditto .	Sassao Timber, ..	Nil	3/4 ditto ..	Nil	Nil	Nil	Nil	10 ditto ..	Nil
Ditto ditto.	Indoor or Munium	Nil	Ditto ditto	Nil	Nil	Nil	Nil	Ditto ditto	Nil
7 half ditto	Sisal Wood.	Nil ...	3/4 ditto .	Nil ...	Nil ...	Nil	Nil	7 1/2 ditto .	Nil
	Silk Raw Filas*)								
	tu e, on a fixed valuation of 7 Rupees per Seer, of 80 Calcutta Sa. Weight...)								
Ditto ditto		Nil	Ditto ditto	Nil ...	Ditto ditto	Nil	Nil	Ditto ditto	Nil

NAMES OF ARTICLES	If Exported to the United Kingdom, Foreign Europe or the United States of America		If Exported to places other than those in Europe, or the United States of America	
	On a British Bottom	On a Foreign Bottom	On a British Bottom	On a Foreign Bottom
Rate of Import Duty	Rate of duty Drawback to be charged be allowed	Rate of duty Drawback to be charged be allowed	Rate of duty Drawback to be charged be allowed	Rate of duty Drawback to be allowed
Silk, Bengal, Wound, on a fixed valuation of 6 Rs per ser of 80 Calatta Sa. W.	Nil	3d of Trans duty	Nil	7½ per cent.
Silk, Tushah	Nil	3d ditto	Nil	Ditto ditto
Silk, Chussum, soan, Anise, or	Nil	3d ditto	Nil	Ditto ditto
Mowrie,	Nil	3d ditto	Nil	3d ditto
Soan-moonkey Lea	Nil	3d ditto	Nil	3d ditto
Soondry Timber	Nil	3d ditto	Nil	10 ditto
Spikenard or Jat	Nil	3d ditto	Nil	2½ ditto
Maasee	Nil	3d ditto	Nil	3d ditto

Rate of Inland or Transit Duty pay- able.	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Exports, or the United States of America.		If Exported to places other than those in Europe, or the United States of America.	
		On a British Bottom.	On a Foreign Bottom.	On a British Bottom.	On a Foreign Bottom.
		Rate of duty to be charged.	Rate of duty to be allowed.	Rate of duty to be charged.	Rate of duty to be allowed.
8 Annas per Gallon Pro- vice or Ex- cise Duty	Spirits, manu- factured after the European manner, at- tached dis- tillery in any of the provin- ces under the Bengal Pres- idency, or pro- vided the quan- tity be 1000 Gallons or un- wards,	Nil	3 Annas per Gallon.	Nil	3 Annas per Gallon.
8 Annas per Gallon Pro- vice or Ex- cise Duty	Do. do. if the quantity be less than 1000 Gallons,	Nil	Nil	Nil	Nil
10 percent	Steel wire gilt or unwrought,	Nil	Nil	Nil	10 percent
2½ ditto	Do. do. from Nepaul,	Nil	Nil	Nil	7½ ditto

Rate of Inland Transit Duty payable.	NAMES OF ARTICLES.	If exported to the United Kingdom, Foreign Europe or the United States of America.		If Exported to places other than those in Europe or the United States of America.	
		On a British Bottom.		On a British Bottom.	
		Rate of duty to be charged.	Drawback to be allowed.	Rate of duty to be charged.	Drawback to be allowed.
5 per Cent.	Stone Plates,	Nil ..	1/2 of Transit duty	Nil ..	Nil ..
7 1/2 ditto ..	Marax,	Nil ..	3/4 of ditto	Nil ..	Nil ..
6 ditto	Sujeer Muttee or Natron,	Nil ..	1/2 of ditto	Nil ..	Nil ..
5 ditto	Sugar, Jaggery, Ghee and Syrup, Customs,	Nil ..	1/2 of ditto	Nil ..	Nil ..
6 ditto	Do do. Town Duty,	Nil ..	Whole amt of town duty	Nil ..	Whole amt of town duty
10 ditto ..	Sulphur or Blum stone,	Nil ..	1/4 of Transit duty	Nil ..	Nil ..
1 Rs. each.	Swords, to be exported only in the manner directed by Section 85 Regulation IX. of 1810 ..	Nil ..	Nil ..	Nil ..	Nil ..
7 1/2 per Cent.	Paper, Tread, & Fringes,	Nil ..	1/4 of Transit duty	Nil ..	Nil ..
2 1/2 ditto	Do. do. from Nephendur (Under)	Nil ..	2 1/2 per cent	1/2 per cent	Nil ..

Rate of Inland or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom, foreign Europe or the United States of America		If Exported to places other than those in Europe, or the United States of America	
		On a British Bottom	On a Foreign Bottom	On a British Bottom	On a Foreign Bottom
		Rate of duty Drawback to be allowed	Rate of duty Drawback to be allowed	Rate of duty Drawback to be allowed	Rate of duty Drawback to be allowed
2½ per Cent.	1 size part of M. Lababram Le t from Nepan...	Nil.....	2½ per cent	Nil.....	7½ per cent
Nil	Teak Timber	Nil.....	Nil ..	Nil ..	Nil
7½ per Cent	Thread, Tape, & Fringes	Nil.....	Nil ..	Nil.....	7½ per cent
2½ ditto ..	Ditto ditto from Nepal or Oude	Nil.....	2½ per cent	Nil ..	7½ ditto ..
5 ditto.....	Thread, Gold, & Silver	Nil.....	Nil ..	Nil.....	5 ditto
5 ditto.....	Lincol or Borex, Ditto from Nepan	Nil.....	Nil ..	Nil ..	5 ditto ..
2½ ditto ..	Licence, Gold, & Silver	Nil.....	2½ per cent	Nil ..	7½ ditto ..
5 ditto.....	Transit duty Whole amt of Transit duty	Nil.....	Nil ..	Nil.....	5 ditto
4 annas per maund ..	Tobacco, Customs	Nil.....	Nil ..	All in excess of 5 per Cent in the Value	All in excess of 10 per Cent in the Value
10 per Cent.	Tobacco, Town duty.....	Nil.....	Nil.....	Whole amt of Town duty.....	Whole amt of Town duty
7½ ditto ..	Teak Wood	Nil.....	Nil.....	Nil ..	7½ per cent.

Rate of Import or Transit Duty payable.	NAMES OF ARTICLES.	If Exported to the United Kingdom from Europe or the United States of America		If Exported to places other than those in Europe, or the United States of America	
		On a British Bottom		On a Foreign Bottom	
		Rate of duty to be charged	Drawback to be allowed	Rate of duty to be charged	Drawback to be allowed
7 and half per cent	Red Flower,	Nil	$\frac{1}{2}$ of Transit duty	Nil ..	$\frac{1}{2}$ per cent
5 ditto....	Tooteeah, or Vitriol,	Nil	1 half ditto	Nil ..	5 ditto ..
7-half ditto	Tanger,	Nil	$\frac{1}{2}$ of Transit duty	Nil	1 ditto ..
5 ditto	Tumeric, } Town Duty, .. }	Nil ..	1-half ditto	Nil	5 ditto ..
10 ditto .	Vermilion,	Nil	$\frac{1}{2}$ of Transit duty	Nil ..	0 ditto
10 ditto .	Verdigrise,	Nil	1 half ditto	Nil ..	10 ditto
7 half ditto	Uggar or Aloe } Wood, . . . }	Nil ...	$\frac{1}{2}$ ditto	Nil ...	2½ per cent
7 half ditto	Vidry Ware,	Nil ..	Ditto ditto	Nil ..	7½ ditto
5 ditto ..	Vitriol, or } Toothea, }	Nil ..	1 half ditto	Nil ..	5 ditto ..
10 ditto ..	Wax and Wax } Candles, }	Nil	$\frac{1}{2}$ of Transit duty	Nil ..	10 ditto ..
5 ditto .	Woolens, Viz } Looyes, and } Blankets, }	Nil	1 half ditto	Nil ..	5 ditto ..
3 half ditto	Ditto ditto from } Nepaul, }	Nil ..	Nil ..	Nil ..	7½ ditto ..

Rate of Inland or Transit Duty payable	NAMES OF ARTICLES.	If Exported to the United Kingdom, Foreign Europe or the United States of America		If Exported to any other than those in Europe or the United States of America	
		On a British Bottom	On a Foreign Bottom	On a British Bottom	On a Foreign Bottom
		Rate of duty to be charged	Rate of duty to be charged	Rate of duty to be charged	Rate of duty to be charged
10 per cent	Yellow Ochre or Goopy Mott, Country Articles not enumerated in this Table and which have not been specifically exempted from duty by this Regulation, shall, if they are not liable to any Transit or town Duty, or Exportation,	Nil	Nil	Nil	Nil
		2½ per cent	Nil	Nil	10 per cent
		Nil	Nil	Nil	Nil

NOTE.—The above Duties are to be charged on all Goods which may be brought for Exportation without a Rowannah, or with a Rowannah at which the port on board is exported, but on the exportation of such Goods except in Cases wherein the whole Amount of Inland Duty is Drawn back, an Export Duty shall be levied in addition to that levied for the same equivalent to be prescribed Transit Duty chargeable on the like Goods when the Drawback receivable on the Export of the same

Baggage Department.

The following modified Regulation regarding the Shipment of Baggage or Passengers, proceeding to the Cape of Good Hope, St. Helena, and Europe, on the Honorable Company's Ships, is re published for General Information.

It appearing that the orders of the Honorable the Court of Directors contained in their General Letter under date the 26th of August, 1801, respecting the quantity of Baggage which Passengers proceeding to Europe on board of their ships, are permitted to carry, have in various instances been imperfectly attended to, and great inconvenience having resulted from persons proceeding to England carrying with them a greater quantity of Baggage than is allowed by the Hon'ble Court, the following Regulation of the Hon'ble Court, regarding the quantity of Baggage permitted to be carried by Passengers proceeding on the Hon'ble Company's Ships, and the rules which are in future to be observed for its Shipment, are published for general information.

Gentlemen proceeding to the Cape of Good Hope, St. Helena or England in the undermentioned Stations, are restricted from taking with them a larger tonnage of Baggage and Stores than the following, exclusive of their bedding, table and a sofa, and two chairs, for their respective Cabins; viz.

Gentlemen of Council,	Tons	5	} the allowance includes the Baggage of Servants.
General Officers,	..	..	....	5
Colonels, ....	.....	.....	....	4
Senior Merchants,	..	..	....	4
Lieutenant Colonels,	..	..	....	3
Junior Merchants,	.....	..	....	3
Majors	.....	..	....	2½
Factors,	2½	}
Captains,	..	..	....	2½
Persons not in the Company's Service,	

Gentlemen proceeding to England in either of the undermentioned Stations who may be permitted to carry home their families, are restricted from taking more Tonnage than one-half of the preceding allowance in addition, as the Ladies Baggage, and one Ton for each Child.

Married Ladies proceeding alone to England are restricted from taking more than one half of the Tonnage prescribed for a Gentleman of the same rank as their Husbands, exclusive of one Ton of Baggage for each Child.

Widows proceeding to England are in like manner restricted from taking greater quantity than one-half of the Tonnage prescribed for a Gentleman of the same rank as their deceased Husbands, exclusive of the allowance of one Ton for each Child.

Writers, Lieutenants, Ensigns, and other Cabin Passengers are restricted from taking a larger quantity of Baggage and Stores than one Ton each, exclusive of their bedding, a table, and sofa, and two chairs.

Married Ladies proceeding alone to England, or Widows of either these last mentioned descriptions, are restricted from taking more than a similar quantity of baggage.

Gentlemen of these last mentioned descriptions who may be permitted to carry home their Wives, are restricted from taking more than one Ton in addition as the Ladies Baggage.

Single Ladies are restricted from taking more than the same quantity of Baggage and Cabin Furniture.

The Baggage of persons proceeding to Europe on the Honorable Company's Ships will in future (if required) be shipped through the

Export Ware-house, and such persons are accordingly required to send their Baggage, or any part of the same to the Export Ware-house, at least 14 days previous to the time appointed for the dispatch of the ship on which they may proceed, as after the dispatch of the last Sloop with Company's Cargo, no Baggage will be received for transmission to that ship thro' the Export Ware-house.

The baggage of persons abovementioned shall be accompanied by a letter, addressed to the Sub-Export Ware-house Keeper, specifying the number and nature of the Packages, the dimensions thereof, and the rank of the owners, and a List, to be accompanied by a certificate from the Custom Master that the duties thereon have been settled, shall be furnished.

It shall be the duty of the Sub-Export Ware-house Keeper or other Officers, of the Export Ware-house, upon the receipt of the Baggage into the Export Ware-house, to cause the square contents of each Package to be ascertained and to Register the same, and also to grant a receipt of their number to the proprietors of them.

The Sub-Export Ware-house Keeper will also adopt immediate measures for forwarding them to the ships on which they are to be laden, at the risk however of the proprietor.

In the event of persons desiring to ship their own Baggage, they will on application to the Sub-Export Ware house Keeper, or the Commander of the ship they may be about to proceed on, be furnished with printed forms of application, which they are required to fill up as directed therein and forwarded to the Sub-Export Ware house Keeper, who will cause the solid contents of the Baggage therein described to be ascertained and grant an order to the Commander of the ship on which they may have engaged their passage for the reception of the same on board.

The Public are hereby informed that the Commanders of the Honorable Company's ships are not only positively prohibited from receiving on board of their ships any Baggage, except under an order from the Sub Export Ware-house Keeper or any Officer of the Ware-house, but held also responsible for the consequence of taking any Baggage in excess of the authorized quantity, and made to pay freight for excess so taken at such rate as the Honorable Court of Directors may deem proper.

No Baggage in excess of the allowance above stated can be permitted to be shipped without previous reference to the Board of Trade, who will transmit such applications for the consideration of the Governor General in Council.

Each person whose Baggage may be shipped through the Export Ware house, will be permitted on his final departure, to take with him a small Trunk and an Escrutoir under his own custody.

To meet the contingent expences of the Baggage Department of the Export Ware-house, the following fee shall be levied from the parties on obtaining from the proper Officer a receipt for their Baggage.

A fee at the rate of Sicca Rupees 20 per ton of 50 Cubical feet on Baggage shipped through the Export Ware-house.

A fee at the rate of Sicca Rupees 16 per ton of 50 Cubical feet on Baggage shipped by the proprietors themselves.

No Package will be received without a direction, and unless the name of the ship to which it is to be sent, be distinctly written upon it.

Baggage if left to be shipped through the Export Ware-house, will be sent on board without any additional expence to the parties, but it will, from the date of delivery at the Export Ware-house, remain at the entire risk of the proprietors.

Published by Order of the Board of Trade.

PORT WILLIAM, 6th Dec. 1822.

W. NISBET, Secretary.

Table exhibiting the Stamp Duties prescribed by Regulation 1 of 1814.

Sec. XI. From and after the 1st of May next every bond, promissory note, bill of exchange, letter of credit or other obligation for the payment of money, every receipt or acquaintance, whereby any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for or in any manner satisfied; every deed of gift, sale, devise, or other transfer of property, real or personal; every lease, deed of mortgage, or other limited assignment of land; every deed of contract, partnership, agreement, security, or engagement, which may be executed within the provinces subject to the presidency of Fort William in Bengal; shall be written on paper (or some other material,) impressed with the government stamp, the value of which stamp shall be regulated as follows:—

TABLE.

1. If the bond or other instrument shall be for a sum not exceeding sixteen rupees, or if the value of the property transferred or otherwise effected by it, shall not exceed sixteen rupees, the deed shall be executed on stamp paper of the value of one anna.
 2. If above 16 rupees, and not exceeding 64 rupees—two annas.
 3. If above 64 rupees, and not exceeding 125 rupees—four annas.
 4. If above 125 rupees, and not exceeding 250 rupees—eight annas.
 5. If above 250 rupees, and not exceeding 500 rupees—one rupee.
 6. If above 500 rupees, and not exceeding 1,000 rupees—two rupees.
 7. If above 1,000 rupees, and not exceeding 2,000 rupees—four rupees.
 8. If above 2,000 rupees, and not exceeding 5,000 rupees—eight rupees.
 9. If above 5,000 rupees, and not exceeding 10,000 rupees—sixteen rs.
 10. If above 10,000 rupees and not exceeding 20,000 rs.—thirty two rs.
 11. If above 20,000 rupees, and not exceeding 50,000 rs.—fifty rs.
 12. If above 50,000 rupees, & not exceeding 100,000 rs.—one hundred rs.
 13. If above 100,000 rupees, one hundred and fifty rupees.
- XII. To prevent misconception, it is hereby declared, that every lease and its counterpart (pottah and caboolyet,) or other engagement contracted between landlord and tenant, every receipt, (dakelah,) or other acknowledgement for the payment of the rent, is required to be written on paper bearing the prescribed stamp, supposing that such lease, receipt or other instruments relate to lands held exempt from the payment of revenue to government; but the instruments on the correspondent descriptions, which have relation to lands, subject to the payment of revenue to government, need not be written on stamp paper.

PLEADINGS.

XIII. From and after the 1st of May next, the fees hitherto paid on the institution of civil actions on summonses, and on exhibits, shall be discontinued, and the following stamp duties shall be levied in lieu thereof.

TABLE.

- XIV. In suits instituted in any court of judicature, and in appeals preferred from the judgements of any such court, to a superior court, if the amount or value of the property claimed shall not exceed sixteen rupees, the plaint or petition shall be written on paper of one rupee.
- If above 16 rupees, and not exceeding 32 rupees—two rupees.
- If above 32 rupees, and not exceeding 64 rupees—four rupees.
- If above 64 rupees, and not exceeding 150 rupees—eight rupees.
- If above 150 rupees, and not exceeding 300 rupees—sixteen rupees.
- If above 300 rupees, and not exceeding 800 rupees—thirty two rupees.
- If above 800 rupees, and not exceeding 1,600 rupees—fifty rupees.
- If above 1,600 rupees, and not exceeding 3,000 rupees—one hundred rs.
- If above 3,000 rupees & not exceeding 5,000 rs.—one hundred and fifty rs.

If above 5,000 rs. and not exceeding 10,000 rs.—two hundred and fifty rs.

If above 10,000 rs. and not exceeding 15,000 rs.—three hundred & fifty rs.

If above 15,000 rs. and not exceeding 25,000 rs.—five hundred rupees.

If above 25,000 rs. and not exceeding 50,000 rs.—seven hundred & fifty rs.

If above 50,000 rs. and not exceeding 100,000 rs.—one thousand rs.

If above 100,000 rupees—two thousand rupees.

XV. Not exhibits shall be filed in any Court of Judicature, without a derkhaust or application paying the admission of the exhibit; which derkhaust shall be written on stamp paper, as follows:

In the court of the register on paper of the value of eight annas.

In the Zillah and city courts, on paper of the value of one rupee.

In the provincial courts of appeal, and in the sudder dewanny adawlut, on paper of the value of two rupees.

XVI. No summons shall issued for the attendance of any witness without a derkhaust or application, paying the attendance of such person, which derkhaust shall be written on stamp paper of the value specified in the preceding section according to the court in which it may be delivered and recorded.

XVII. Every answer, replication, and rejoinder; every supplement, razenamah, soolo namah, ruffanamah, or petition, which shall hereafter be filed in any suit, shall be written on stamp paper, as follows:

In the court of the register, on paper of the value of eight annas.

In the zillah and city court, on paper of the value of one rupee.

In the provincial courts of appeal, and in the sudder dewanny adawlut, on paper of the value of four rupees.

XVIII. All miscellaneous petitions and applications, which may be presented to the different authorities in the revenue and Judicial departments all mookteernamahs, wak uctamahs, and all charges preferred to the magistrates for adultery, fornication, rape, calumny, abusive language, slight trespass or in considerable offences. (excepting always cases of mayhem, actual affrays and tumultuary assemblies of the people,) shall be written on stamp paper as follows;

If preferred to a collector or assistant collector of the land revenue or customs, or either of the superintendants of police, to zillah or city judge or magistrate; or to any other authority subordinate to the provincial courts; on paper of eight annas.

If preferred to a provincial court of appeal or circuit; on paper of one rupee.

If preferred to the court of sudder dewanny or nizamat adawlut, or to the board of revenue, or board of commissioners; on paper of two rupees.

COPIES.

XIX. No copy of any paper shall be authenticated by any public officer or received as evidence in any court of judicature, unless transcribed on stamp paper, according to the following rates: viz.

Copies of decrees passed by registers and by judges of the city and zillah courts shall be written on paper of the value of one rupee.

Copies of decrees passed by the provincial courts of appeal, on paper of two rupees.

Copies of decrees passed by the court of sudder dewanny adawlut, shall be written on paper of four rupees.

Copies of the proceedings of the court of sudder dewanny adawlut, prepared in order to be transmitted to His Majesty in council, shall be transcribed on paper of the value of two rupees.

Authenticated copies of revenue and judicial proceedings; authenticated

of accounts, statements, reports, or other documents, which individuals may require for use of reference, shall be written on paper of the value of eight annas.

the Board, April 13, 1814.

G. WARDE, Acting Secretary,

Bengal Government Securities.

TREASURY NOTES.

Bearing no Interest---are issued agreeably to the Government Advertisement of the 6th June 1820, in payment of demands on the General Treasury, which are payable in Cash on demand at the General Treasury, and receivable as Cash at the Offices at the Presidency, in payment of any branch of the Public Service.

LOAN AT SIX-PER-CENT. PAYABLE IN BENGAL.

The Promissory Notes of this Loan have either been transferred to the 5 per Cent Loan or paid in Cash---A few Notes only are at present outstanding.

BENGAL REMITTABLE LOAN, OF 1822.

Opened on the 18th February 1822, and Promissory Notes issued, bearing date the 30th June following; The broken Interest at the rate of 6 per Cent per Annum from the 31st of December 1821 to the 30th of June 1822, paid in Cash or Bills on the Honorable Court of Directors---The half yearly Interest payable on the 30th of June, and 31st of December, in each year, in Cash only, if the Proprietors of Notes be Resident in India, at the time such Interest is payable---and if the Proprietors be Resident in Europe, the Interest shall be payable at their option, in Cash, or Bills to be drawn on the Honorable Court of Directors at the rate of 2 shillings and one penny the Calcutta Sicca Rupee, payable twelve months after date, with a further option in either case to the holders at Fort St. George or Bombay, to receive the Interest by a Draft at sight on the Sub-Treasurer of Fort William.

NON-REMITTABLE FIVE-PER-CENT. LOAN.

Opened on the 14th February 1823, and Promissory Notes issued, bearing date the 31st March 1823. The half yearly Interest payable on the 30th September and 31st March in each year and the Principal, after 60 days notice.

Public Agency.

Applications to the Government Agents by the Public having in many instances been irregular, the Rules of the Agency are republished for general information.

November 6, 1824.

H. WOOD.

Accountant General.

FORT WILLIAM.

Public Department, Dec. 31, 1810.

The following Regulations having been adopted by the Governor General in Council, under the authority and direction of the Honorable Court of Directors, they are now published for general information.

2d. The Governor General in Council has been pleased to authorize the Accountant General and the Sub-Treasurer, for the time being, to act under the responsibility of the Honorable Company, as Agents for the purposes hereinafter mentioned, of the public Creditors of this Government, whether residing in Europe or elsewhere.

3d. The Officers abovementioned are authorized to receive charge of, and to grant receipts in duplicate for, any Obligation or Loan, Acknowledgements of this Government, which the Proprietor may wish to deposit, with them.—No Note is to be received in deposit, which shall not appear to

be made out in the name of, or be regularly indorsed to, the person depositing it.—Persons desiring to deposit their Government Securities shall make their application to the Accountant General and Sub-Treasurer in the form herewith subjoined, No. 1; and the Receipt of those Officers will be given in the form No. 1.

4th. The Officers abovementioned will receive the Interest on any Government Paper which may be deposited with them.—And will, according to the instructions of the Proprietor, remit the amount either to England in Bills to be drawn on the Honorable Court of Directors, if the same shall be payable in such Bills by the terms of the Loan; or to the Presidencies of Fort St. George, or Bombay, by Drafts on the Public Treasuries of those Presidencies, or to any of the Stations subordinate to this Presidency, by Drafts on the Collectors, or on the Residents at Delhi or Lucknow, according to the rates of Exchange at which Government may draw at the time, or they will pay the amount at the Presidency to any person nominated by the Proprietor to receive such payment.—The instructions as to the manner in which the Interest is to be paid, must be made out according to the forms herewith subjoined, Nos. 3, 4, and 5, which are adapted to the several cases above specified.—The Proprietor will be at liberty to substitute one of these modes of receiving the Interest for the other, as often as he shall think fit; provided that the fresh instructions be delivered at the Treasury one month before the day on which the interest falls due.—Persons having more Notes than one in deposit may give separate instructions regarding the Interest on each Note, but the whole of the Interest on each Note must be received in the same manner and at the same time.

5th. When the Principal of any Government Paper so deposited shall become payable, the abovementioned Officers will, according to the instructions of the Proprietor, either pay the amount, with the Interest due upon it, to such person as shall be appointed to receive the payment; or they will reinvest it in any other Loan, to which it may be subscribable at the time, or in the purchase of other Obligations of Loan Acknowledgements of this Government in the market, at the current price of the day.

The instructions for these purposes must be made out according to the forms herewith subjoined, Nos. 6, 7, and 8, which are adapted to the three several cases above specified. The Proprietor may at any time substitute one of these modes of disposing of the principal for the other, provided that the fresh instructions be delivered at the Treasury one month before the day on which the principal falls due.—Persons having more Notes than one in deposit may give separate instructions regarding each Note, but the whole amount of each Note must be disposed of in the same manner and at the same time.

6th. If any Loan be opened by the Government of Fort William, into which the Paper deposited may be receivable, the Officers abovementioned are authorized to subscribe the Paper so deposited to such Loans, upon receiving the instructions of the Proprietors for that purpose; although the Notes may not be in course of payment. Instructions for this purpose must be made out according to the form No. 9.

7th. The Officers abovementioned are authorized to receive remittances, in Government Bills only, from Individuals desiring to purchase the public Securities for deposit with them (provided such Bills shall be payable at the General Treasury, and shall amount to 1,000 Sa. Rs.) and to invest the amount, according to the instructions of the Proprietor in the Government Securities either by subscribing the amount to any Loan which may be open for the receipt of Cash, or by purchase in the Market at the current price of the day; instructions for this purpose shall be made out according to the forms herewith subjoined Nos. 10, and 11.

8th. The Officers abovementioned are further authorized to invest the amount of Interest due on Paper deposited with them in the Government Securities, in either of the modes mentioned in the last Clause, upon receiving the Proprietor's instructions for that purpose; such instructions must be made out in the form heretofore subjoined No. 12.

9th. The same Officers are further authorized at any time, on receiving proper authority and instructions from the Proprietor for that purpose, to indorse any one or more Notes deposited with them, as Attornies of the Owner, to such person as he shall direct, or to sell the same on the Owner's account at the current price of the day, and to pay over the proceeds in Cash at the Treasury to such person as the Proprietor may appoint, to receive the same, provided that the whole amount of each Note sold, shall be payable in one sum, and to the same person. But they are prohibited from re-investing the proceeds the paper so sold, or from disposing of it in any other manner than by such payment at the Treasury, as abovementioned, to the order of the Proprietor. Any fees, which may have become due according to the rates hereinafter prescribed upon the Paper required to be indorsed, are to be paid before the indorsement is made, or in case of the sale of the Paper, the fees shall be deducted from the amount proceeds before it is paid over. The Power of Attorney to Indorse, or to Sell, must be made out according to the Form No. 13; the direction to Indorse according to the Form No. 14; and the direction to sell and the order to Pay, according to the Form No. 15.

10th. If Government should at any future period grant a remittance of the Principal of any Paper deposited under the terms of this Advertisement, the Officers abovementioned will remit the Principal upon receiving instructions from the Proprietor to that effect, such instructions must be made out according to the Form No. 16. The Proprietor may at any time withdraw the Government Securities deposited, or any part of them, from the charge of the abovementioned Officers, and such Securities will be delivered up to the Proprietor himself, or to any other person whom he may authorize to receive them upon payment of such fees as may have become due to the Accountant General and Sub-Treasurer, according to the rate hereafter specified upon the Paper so required to be delivered up. The authority to receive deposited Paper, must be made out according to the Form No. 17.

12th. In each of the cases on which the Officers abovementioned are authorized to invest money in the public Securities, it is to be understood, that they will invest as nearly as possible, the whole amount, but that they are in no case and upon no account, to exceed it.—Such fractional sum as may remain in their hands above the amount invested, will be payable on demand at the Treasury to the order of the Proprietor, such order is to be made out according to the Form No. 18.

13th. The full postage must be paid on all Letters directed to the Officers abovementioned, and the full postage on all Letters from them will be charged to the persons to whom they are addressed. All Letters addressed to them are to be superscribed in the following manner:

"TO THE ACCOUNTANT GENERAL AND SUB-TREASURER,
FORT WILLIAM."

14th. The responsibility of the Honorable Company is strictly confined to the cases above specified, and to such transactions as shall be conducted according to the prescribed Forms. These forms will be printed and furnished in blank at the different Presidencies & at the India House, to persons desirous of availing themselves of the agency of the public Securities, and no other than the Forms so furnished, will be received or acted upon by these Officers.

15th. Commission shall be payable to the Accountant General and Sub-Treasurer on the several transactions above specified, according to the sub-joined rates.

INTEREST.

1. On the receipt and remittance, or investment of Interest on Paper deposited, $\frac{1}{2}$ per Cent on the whole transaction, but no Commission is to be chargeable on the remittance by Bills on the Court of Directors for Interest arising from the Notes of any Loan, prior to that published under this date.

PRINCIPAL.

2. On the remittance of the Principal of Notes deposited (in the event of such remittance being granted at any future period) four Annas per Mile.

DEPOSIT.

3. On receiving each Promissory Note or Loan Acknowledgement, into deposit; if the sum do not exceed 10,000 Rupees, a fee of Five Rupees; if the sum exceed 10,000 Rupees, a fee of Ten Rupees.

TRANSFERS.

4. On Transferring any Government Securities; or Loan Acknowledgements, to a new Loan, a Commission at the rate of One Rupee per Mile.

RECEIVING AND TRANSFERRING.

5. On receiving payment of Notes deposited, and subscribing the amount to a new Loan, One Rupee per Mile.

RECEIVING BY REMITTANCE AND TRANSFERRING.

6. On receiving remittances by Government Bills, and subscribing the amount to a Loan, One-eighth or Two Annas per Cent.

RECEIVING BY REMITTANCE AND PURCHASING.

7. On receiving remittances by Government Bills, and investing the amount in the public Securities purchase in the Market, $\frac{1}{2}$ per Cent.

SALE.

8. On the Sale of Notes disposed of in the Market, and Payment of the amount to the Proprietor's Order $\frac{1}{2}$ per Cent.

RETURNING DEPOSITS.

9. On indorsing Notes by direction of the Proprietor, when the Sale is not effected by the Accountant General and Sub-Treasurer, a fee of Five Rupees, if the sum do not exceed 10,000 Rupees; and if the sum exceed 10,000 Rupees, a fee of Ten Rupees.

10. Such Fees or Commission as may have become due on any of the abovementioned transactions, from any person depositing Paper, will be deducted by the Accountant General and Sub-Treasurer from the first Interest received by them, from any Paper in deposit belonging to such person, but if these Officers shall in any instance omit to deduct their Fees or Commission from the Interest coming first to their hands, they shall not be at liberty to make the deduction at any future period.

17th. Government reserves to itself the liberty of withdrawing the authority hereby granted to the Accountant General and Sub-Treasurer, upon giving two years notice of their intention so to do, in the Calcutta Gazette; and at the expiration of such notice, those Officers will cease to act in the concerns of Individual; but any Government Paper which may have been deposited with them, will remain for safe custody at the Treasury until claimed by the Proprietors.

Published by Order of the Right Honorable the Governor General in Council.

H. ST. G. TUCKER, *Secretary to the Government*

No. 1.

From of Application to be allowed to deposit public Securities, with the Accountant General and Sub-Treasurer.

[Insert the year and day of the month on which the application is made, and the place at which it is signed.]

GENTLEMEN,

Please to receive the Public Securities hereundermentioned, into your charge, according to the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

No.	of	for	Sa.	Rs.	dated
No.	of	for	Sa.	Rs.	dated

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

A. B.

No. 2.

From the Accountant General and Sub Treasurer's Receipt for Paper deposited.

FORT WILLIAM, GENERAL TREASURY,
of 18

Received the undermentioned Public Securities to be kept under our charge, upon the terms of the Advertisement published in the Calcutta Gazette of the 31st December, 1810.

No.	of	for	Sa.	Rs.
No.	of	for	Sa.	Rs.

C. D. Accountant General.
E. F. Sub-Treasurer.

No. 3.

Form of the Instruction for receipt of Interest.

Where to be remitted by Bills on the Court of Directors.

[Insert date of time and place of filing up the instruction.]

GENTLEMEN,

Please to receive the Interest accruing from time to time on the undermentioned public Securities deposited with you, in Bills on the Honourable Court of Directors, according to the Conditions of the Loans, to which those Securities belong.

The Bills to be made payable to A. B. or order, and to be inclosed to the address of C. D at E.

Insert the name of the person and place to which the Bills are to be directed.	No.	of	for	Sa.	Rs.
	No.	of	for	Sa.	Rs.

I am, Gentlemen. &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

No. 4.

Where to be remitted by Bills on the Collectors or Residents.

[Date of time and place.]

GENTLEMEN,

Please to remit the Interest, accruing from time to time on the undermentioned Securities deposited with you by draft on

The Collector of
The Resident of

Payable to A. B. and to inclose the said draft to C. D. at E.
 Insert the name of the No. of for Sa. Rs.
 person and place to No. of for Sa. Rs.
 which the Bills are to
 be directed.

I am, Gentlemen, &c. &c. &c.

To the Accountant General }
 and Sub-Treasurer, }

FORT WILLIAM.

No. 5.

Where to be paid at the Treasury.
 [Date of time and place.]

GENTLEMEN,

Please to pay the amount of the Interest accruing from time to time on the undermentioned Securities deposited with you to A. B. or C. or his order, on my account, upon demand, at the Treasury of Fort William.

No. of for Sa. Rs.
 No. of for Sa. Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General }
 and Sub-Treasurer, }

FORT WILLIAM.

No. 6.

Forms of Instructions for the disposal of the Principal and Interest of Paper deposited when it comes in course of payment.

Where to be subscribed to any Loan which may be open at the time.
 [Date of time and place.]

GENTLEMEN,

Please to subscribe the undermentioned Securities deposited with you, when they shall come in course of payment of such Loan of the Bengal Government as may be then open.

No. of for Sa. Rs.
 No. of for Sa. Rs.

I am, Gentlemen, &c.

To the Accountant General }
 and Sub-Treasurer, }

FORT WILLIAM.

No. 7.

Where to be invested in other public Securities.
 [Date of time and place.]

GENTLEMEN.

Please to invest the amount due on the undermentioned public Securities, deposited with you, when they shall be paid off, in other Loan Acknowledgements or Promissory Notes of the Bengal Government, and retain the same (when purchased) in deposit on my account, upon the terms of the Advertisement published in the Calcutta Gazette of 31st December 1810.

No. of for Sa. Rs.
 No. of for Sa. Rs.

I am, Gentlemen, &c.

To the Accountant General and Sub-Treasurer.

FORT WILLIAM.

No. 8.

Where to be paid to the Owner's order.
[Date of time and place.]

GENTLEMEN,

Please to pay the amount due on the undermentioned public Securities, deposited with you when the same shall come into course of payment to A. B. or Order, on my account, upon demand thereof, at the Treasury at Fort William.

No.	of	for	Sa.	Rs.
No.	of	for	Sa.	Rs.

I am, Gentlemen, &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

No. 9.

Form of Instruction to subscribe deposited Paper not in course of payment to a New Loan.

[Date of time and place]

GENTLEMEN,

Please to subscribe the undermentioned public Securities deposited with you to the Loan now open on my account.

No.	of	for	Sa.	Rs.
No.	of	for	Sa.	Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

No. 10.

Form of Instruction to invest the amount of Government Bills.
Where to be subscribed to a Loan.

[Date of time and place.]

GENTLEMEN,

Please to subscribe the amount of the undermentioned Bills transmitted herewith to the Loan now open on my account, and to retain the Securities received for such subscription in deposit for me, under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

One Bill drawn by _____ on the Governor General in Council, for Sa. Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

No. 11.

Where to be Invested in Paper purchased.

[Date of time and place.]

GENTLEMEN,

Please to invest the amount of the undermentioned Bills when the same shall become payable at the Treasury, in Loan Acknowledgements or Promissory Notes of the Bengal Government in my name, and on my account, and to retain the same when purchased in deposit under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

One Bill drawn by
for Sa. Rs.

on the Governor General in Council,

One Bill drawn by
for Sa. Rs.

on the Governor General in Council,

I am, Gentlemen, &c. &c. &c.

To the Accountant General }
and Sub-Treasurer, }

FORT WILLIAM.

No. 12.

Form of Instruction to invest the amount of Interest accruing on Paper deposited in the purchase of other Paper.

[Date of time and place.]

GENTLEMEN,

Please to invest the amount of Interest accruing from time to time on the undermentioned Securities deposited with you in the purchase of other Loan Acknowledgements or Promissory Notes of the Bengal Government in my name, and on my account, and to retain the same (when purchased) in deposit under the terms of the Advertisement published in the Calcutta Gazette of the 31st December 1810.

No.	of	for	Sa. Rs.
No.	of	for	Sa. Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General }
and Sub-Treasurer, }

FORT WILLIAM.

No. 13.

Form ordered to be observed by the Honorable the Court of Directors on the 28th of February, 1823. (For one Person.)

KNOW ALL MEN by these Presents, that I do make, constitute, and appoint the Persons at present exercising the Offices of Accountant-General and Sub-Treasurer of the United Company of Merchants of England trading to the East-Indies, at to be my joint Attornies (and from Time to Time, as any other Person shall be appointed to exercise either of the said Offices, I do substitute the Person so appointed, so that this Power shall always be executed jointly by the Persons exercising the said Offices) in my name and on my behalf to endorse, sell, and assign, all or any Securities of the said Company, deposited, or which may hereafter be deposited, by or for me, with the said Accountant-General and Sub-Treasurer, under the Terms of an Advertisement published in the Calcutta Gazette of the 31st December 1810, and to receive the consideration Money, and to give a Receipt or Receipts for the same, and to do all lawful Acts requisite for effecting the Premises, hereby ratifying and confirming all that the said Accountant-General and Sub-Treasurer, for the time being, shall do therein, by virtue hereof. And in case of my Death, this Letter of Attorney, as to all matters and things which after my decease shall be done by my said Attornies, by virtue of, or under colour, or in pursuance thereof, shall, so far as the said United Company of Merchants of England trading to the East Indies are interested or concerned, be as binding upon my Executors and Administrators, as the same would have been upon me if living, unless Notice in writing of my Death shall have been previously given to the said Accountant-General and Sub-Treasurer by my Executors or Administrators, or by some Person or Persons interested in the Property to which this Letter of Attorney refers. And unless such Notice be given, I hereby promise and engage, and bind myself, my Executors, or Administrators, to and with the said United Com

pany, that they my said Executors or Administrators shall and do allow, ratify and confirm, as good, valid and effectual, against them and against my Estate, whatsoever shall or may be done by my said Attornies after my decease, so far the said United Company shall or may be in any way or manner interested therein. In witness whereof I have hereunto set my Hand and Seal, this

day of _____ in the year of our Lord
 One thousand eight hundred and twenty
 Signed, sealed, and delivered }
 by
 in the Presence of us, }

No. 14.

Form of the Instruction to Indorse over Paper deposited.

[Date of time and place.]

GENTLEMEN,

By virtue of my Power of Attorney to you dated _____
 please to Indorse the undermentioned Securities deposited with
 you to A. B. and to deliver the same to the indorsed or his Order.

No.	of	for	Sa.	Ra.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c.

To the Accountant General }
 and Sub-Treasurer, }

FORT WILLIAM.

No. 15.

Form of Direction to sell Paper deposited.

[Date of time and place.]

GENTLEMEN,

By virtue of my Power of Attorney to you dated _____
 please to sell on my account the undermentioned Securities depos-
 ited with you on my account, and to pay the proceeds to A. B. or his or-
 der, on my account, upon demand at the Treasury at Fort William.

No.	of	for	Sa.	Ra.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c.

To the Accountant General }
 and Sub-Treasurer, }

FORT WILLIAM.

No. 16.

Form of Instructions to remit the principal of Government Securities.

[Date of time and place.]

GENTLEMEN,

Please to remit the Principal and Interest of the undermentioned Se-
 curities deposited with you in Bills of the Governor General in Council, on
 the Honorable the Court of Directors, in any such remittance for the Prin-
 cipal shall have been, on the receipt of these instructions, or shall at any
 time, (until further orders from me,) be granted by the Bengal Government,

No.	of	for	Sa.	Ra.
No.	of	for	Sa.	Ra.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,

FORT WILLIAM.

No. 17.

Form of Direction to deliver up deposited Paper.

[Date of time and place]

GENTLEMEN,

Please to deliver the undermentioned Securities deposited with you to
A. B. on my account.

No.	of	for	Sa.	Rs.
No.	of	for	Sa.	Rs.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

No. 18.

Form of Draft for Cash Balance.

[Date of time and place.]

GENTLEMEN,

Please to pay the Balance of Cash at my Credit which you to A. B.
or order.

I am, Gentlemen, &c. &c. &c.

To the Accountant General and Sub-Treasurer,
FORT WILLIAM.

POWERS OF ATTORNEY.

To prevent inconvenience to the Public from the delays arising from deficient Powers of Attorney to receive the Interest of, or to Sell, Exchange or take up Government Securities deposited in the General Treasury, the following forms are re-published for general information.

R. HUNTER, Acting Sub-Treasurer.

General Treasury, the 10th Nov. 1824.

See Calcutta Gazette, of 30th
July, 1795.

Notice is hereby given, that no payments will be made in future from the General Treasury to the Agents of Individuals unless the Powers of Attorney, under which those Agents act, are previously deposited at the Office of the Sub-Treasurer.

For the greater convenience of the Public, such Powers of Attorney will be open to inspection when required during the usual hours of Official business.

(Signed)

C. BENEZET, Sub-Treasurer.

General Treasury, 25th July, 1795.

See Calcutta Gazette, of 21st
March, 1805.

Notice is hereby given, that all Powers of Attorney to receive Interest on Government Securities to sell Government Securities, or to take up Securities deposited at the Treasury, executed in any part of India, after the 21st December next, or if executed in England or elsewhere, than in India, after the 30th September 1805, will be required to be drawn out in the following respective forms. which are published for general information.

FROM OF POWER TO RECEIVE INTEREST.

KNOW all Men by these Presents, that
do make, constitute and appoint
lawful Attorney, for

and in

true and
same, and

on behalf, to demand and receive all such Interest or Dividends as may have become due or may hereafter become due to from the United Company of Merchants of England trading to the East Indies, on Securities of the said Company for any share in their Public Loans, or any of them, the Interest whereof is or shall be payable from their Treasury at Fort William in Bengal, and to sign a Receipt or Receipts for the same, and to do all lawful Acts requisite for effecting the premises hereby ratifying and confirming all that said Attorney shall do therein by virtue hereof. In Witness have hereunto set Hand and Seal, this day of is the Year of Our Lord, One Thousand Eight Hundred and Signed, Sealed and Delivered by }
in the presence of us }

N. B. The date is to be inserted at the time of execution, in words at length, and the place of abode and quality of the Witnesses written against their names.

FORM OF POWER TO SELL.

KNOW all Men by these Presents, that do make, constitute and appoint true and lawful Attorney in name and on behalf to Sell, Indorse and Assign all or any Securities of the United Company of Merchants of England trading to the East Indies for Shares in their Public Loans, payable from their Treasury at Fort William in Bengal.

When it is intended to limit the Sum, the description of the notes by their numbers & amounts must be marked in this Blank.

to which now or may be lawfully entitled; and to receive the consideration Money, and to give a Receipt or Receipts for the same; and to do all lawful Acts requisite for effecting the premises hereby rectifying and confirming all that Attorney shall do therein by virtue hereof. In Witness whereof have hereunto set Hand and Seal the day of in the Year of Our Lord One Thousand Eight Hundred and Signed, Sealed and Delivered by }
in the presence of us }

N. B. The date is to be inserted at the time of execution, in words at length, and the place of abode and quality of the Witnesses written against their names.

FORM OF POWER TO TAKE UP SELL OR EXCHANGE PAPER DEPOSITED AT THE TREASURY.

KNOW all Men by the Presents, that do make, constitute and appoint true and lawful Attorney for and on behalf to receive from out of the possession of the United Company of Merchants of England trading to the East Indies, the following Securities of the said Company, which have been deposited at their Treasury at Fort Will in Bengal; that is to say,

Insert here the numbers, dates and amounts of the several Securities as required by the Sub-Treasurer's

Certificate.

and also for and on behalf of to sign proper Acquittances for the same;

[And to Sell, Indorse and Assign the same, when they shall have been received, or to exchange the same at the
Strike out either or both of these Classes when it is not intended to give

a power to sell or exchange, but merely to receive the deposited Paper. Securities of the said Company, to be from the Treasury.

Treasury of the said Company for other Securities of the said Company, to be issued in the name of the said or of any other person to be appointed by and for the purposes aforesaid ;] and for and on behalf of to make such application to the Governor General in Council at the Presidency of Fort William in Bengal, as is required by the terms of the Indorsement on the said Securities; and to do all other lawful acts requisite for effecting the premises hereby ratifying and confirming all that said Attorney shall do therein by virtue hereof. In Witness whereof have heretunto set Hand and Seal, the in the year of Our Lord One Thousand Eight hundred and

Signed, Sealed and Delivered by }
in the presence of us }

N. B. The date is to be inserted at the time of execution, in words at length, and the place of abode and quality of the Witnesses written against their names.

(Signed) M. CAMPBELL, Sub Treasurer.

General Treasury, March 20, 1805.

True Copies.

R. HUNTER, Actg. Sub Treasurer

The above forms of POWERS of ATTORNEY, revised in the Accountant Generals Office may be obtained at the Hukarn Library, No. 1. Hare-Street, S. W. Corner, Tank-Square. CALCUTTA.

ABSTRACT OF THE ACT.

53 GEO. III. CHAP. 255.

For continuing to the EAST INDIA COMPANY, for a further Term the Possession of the British Territories in India together with certain exclusive Privileges; for establishing further Regulations for the Government of the said Territories, and the better Administrations of Justice within the same; and for regulating the Trade to and from the Places within the Limits of the said Company's Charter.—July 21, 1823.

COMMENCES, 10TH APRIL, 1814. EXPIRES, 10TH APRIL 1831.)

ACCOUNTS. Distinct accounts to be kept of the Company's territorial, political, and commercial affairs, § 64.—This principle to be attended to in accounts to be laid before parliament, § 65.—Accounts, abstracts, and statements may be required by the board of commissioners, to be prepared by the directors, § 78.

ACTIONS. In actions for unlawful arrest of persons found in the East-Indies, defendants may plead the general issue, § 123.—Proof to lie on the plaintiff, and if verdict be given for defendant, plaintiff shall pay treble costs, § 125.—Limitation of actions to three years, § 124.

ADMIRALTY. Jurisdiction of the king's court extended, § 110.

ADVOCATE GENERAL. May exhibit informations to the king's courts in matters of revenue, § 100.—May file informations in king's courts for debt due to his majesty, § 111.

APPEAL. Where one would lie to the sudder dewanny adawlut, or local court, British subject may appeal to his majesty's court, § 197.—Such appeal not to bar the jurisdiction of the king's courts.—The plaintiff may sue there at his election, § 107.

ARCHDEACONS. The king empowered to constitute, by letters patent three archdeacons.—Their salaries (£2,000 per ann) to be paid out of the territorial revenues, § 49.—To commence on taking office, and cease with functions, § 50.—Warrant for letters patent to be countersigned by president of the board, § 53.—His majesty may grant them pensions (£800 per ann) after discharging functions in India for fifteen years, § 54.

ARMY. Generals and colonels, and lieutenant-colonels commanding regiments, may return to India, after five years absence, with consent of the directors and the board though their absence may not have been occasioned by sickness, infirmity, or accident, § 84.—Governments in India may make laws, regulations, and articles of war, for the native troops, and to hold courts-martial, § 96.—Former laws, articles of war, and established usages confirmed, § 97.

ASSAULTS. Justices of peace in the provinces shall have jurisdiction in case of assault and trespass committed by British subjects on the natives of India.—Convictions removable by certiorari, and subject to provisions of 33 Geo. III. c. 52, § 105.

BALLOT. (See Votes.)

BILLS OF EXCHANGE. To be paid out of home profits, § 57.

BISHOP OF LONDON. Vested with visitatorial jurisdiction over the East-India Company's College in England, § 45.

BISHOP OF INDIA. His majesty may establish a bishopric for the British territories in the East Indies, § 99.—Salary to commence on taking office, and cease with functions, § 50.—Jurisdiction or function limited by letters patent, § 51.—His majesty may grant such ecclesiastical jurisdiction as he may find necessary, § 52.—Warrant for letters patent to be countersigned by president of the board, § 53.—His majesty may grant pensions to bishops (£1,500 per annum) having discharged their functions in India for fifteen years, § 54.

BOARD OF COMMISSIONERS. Special licenses for the continent of Asia, between the Indian and Malacca, or Islands north of the Equator, or Bencoolen, to be at the discretion of the directors, subject to the board, who are to record their reasons, § 11.—Licenses for other places more north than 11 degrees south latitude, and between 64 and 110 degrees east longitude, to be granted by the board, who are to frame rules for the same; and in cases not falling within the rules, are to record the special circumstances and communicate the same to the directors, § 12.—Approval by the board, of duties imposed in India, necessary

to their validity. § 25.—To grant licenses to south Sea whalers to sail within certain limits. § 32.—No such ship under 350 tons to sail without license from the board. § 32.—Powers with regard to individuals proceeding to India. (See Persons going to India).—To have full power and controul over all colleges and seminaries, abroad and at home. § 42, 43. (See Colleges.)—President to counter-sign warrant for letters patent, respecting bishopricks or archdeaconries. § 53.—Duties in India on Company's and private trade goods considered as territorial revenue, and subject to the controul of the board. § 67.—To have controul over the appropriation of the territorial revenues (except sums issued in India to make good home payments on account of territorial charges of loans to India to commercial purposes). § 68.—Court of directors to deliver to the board copies of proceedings, and of despatches received relating to the appropriation of revenue and loans to investment. § 69.—No despatches relative thereto to be sent to India till approved by the board. § 70.—The board to return despatches with all reasonable dispatch, not exceeding two months. § 71.—Proceedings of the board may be signed by chief or assistant secretary. § 72.—Secret committee directors not to disclose despatches sent from the presidencies, relative to war, peace or negotiations until authorized by the board. § 73.—Board may require abstract accounts, and statements to be prepared by the directors. § 78.—Directors not to fill up vacancies in India without approbation of the board. § 81.—Restoration of servants, civil or military, suspended or removed by the government abroad, not to be valid without consent of the board. § 83.—Gratuities above £600 must be confirmed by the board. § 84.—No duty or tax imposed by local governments valid, till sanctioned by the directors and approved by the board. § 93.

CERTIFICATE. Counterfeiting certificate of licences, or attested copies thereof, punishable with fine and imprisonment. § 120.

CHINA. Exclusive trade with China to continue in the Company, together with the trade in tea, during further term, subject to the provisions of former acts. § 2.

CHOSEN IN ACTION. Stealing choses in action within the jurisdiction of king's courts punishable like stealing goods. § 114.

COINS. Counterfeiting current coins, punishable with transportation. § 116.—Uttering counterfeit coin, punishable;—first offence, six months; second, two years imprisonment; third, transportation for life. § 117.—Certificate or former conviction in the courts sufficient evidence of conviction. § 118.—Having more than five pieces of counterfeit coin, without lawful excuse, punishable by fine or three months' imprisonments. § 119.

COLLEGES AND SEMINARIES. In India to be subject to board of commissioners. § 42.—Provisions for schools public lectures, or other literary institutions in India for the benefit of the natives, to be regulated by the governor general in council, subject to the controul of the board; but appointments to offices therein, to be made by local government. § 43.

COLLEGE AND MILITARY SEMINARY. In England directors with approbation of the board, to make rules and regulations for the same.—Directors may make representations respecting alterations or additions by the board. § 44.—Bishop of London to exercise visitatorial jurisdiction. § 45.—No person to be appointed a writer unless he shall have kept four terms and shall produce a certificate of conformity to rules. § 46.—Establishment of officers in the college and military seminary, and the principal appointments thereto, to be subject to the controul of the board. § 47.—Principal and professors exempt from parochial residence. § 48.

COMMANDERS-IN-CHIEF. Vacancies to be supplied by directors, subject to his majesty's approbation. § 80.—Salary to commence from entering upon office. § 89.

COMMENCEMENT OF ACT. 10th April 1814. § 125.

COMMISSIONERS FOR AFFAIRS OF INDIA. (See board of Commissioners.)

COURTS. (See king's courts, provincial courts.)

DEBT. Interest of India debt to be defrayed out of territorial revenues.—Territorial or bond debt to be liquidated, as directors with approbation of the board, shall direct. § 55.—Debt of the company (except principal of bond debt) to be paid out of home profit.—Indian debt, or bond debt at home, in what case to be reduced out of home profits. § 57.—Surplus of territorial revenues and home profits applicable to payment of certain debts. § 59.—If the debts, after reduction, shall be again increased beyond certain sums, reduction again to take place. § 60.—So much of 33 Geo. III. c. 52, as relates to the payment of a sum into the Exchequer, the recovery thereof, or to the payment into the bank, repealed. § 61.

DEBTS. Justices of peace to have jurisdiction in cases of small debts due to natives from British subjects, § 106.—Debts due to his majesty to be recovered by information, filed in the king's courts by the Company's advocate general, § 111.

DIRECTORS, COURT OF. Ships in private trade not to go within certain limits without license from them, § 11.—To give special licenses of course for principal settlements, § 12.—Special licenses for the continent of Asia, between the Indus and Malacca, or islands north of the Equator, or Bencoolen, to be at their discretion, subject to the controul of the board, who are to record their reasons, § 13.—No duties imposed in India to be valid till sanctioned by the directors, § 25.—To grant licences to South Sea Whalers to go to certain places, § 32.—Powers of the court with regard to individual's going to India. (*See persons going to India.*)—To deliver to the board copies of all proceedings and of despatches received, relating to the appropriation of revenue and loans to investments § 69.—No despatches relative thereto to be sent to India, till approved by the board, § 70.—Secret committee of directors not to disclose despatches sent from the presidencies, relative to war, peace or negotiations, until authorized by the board, § 73.—Secret committee to take oath prescribed, § 74.—In cases of equality of votes, to general court or courts of directors the question to be considered as rejected: except in cases of two or more candidates for office which are to be determined by lot, § 77.—Board may require accounts, abstracts and statements to be prepared by directors § 78.—Directors to fill up vacancies of Governors and Commanders in Chief, to His Majesty's approbation, but this is not to affect the right of directors to recall, § 80.—Directors not to supply vacancies in India without approbation of the board § 81.—No gratuity made by them above £600 to be good, unless confirmed by the board, § 88.—Empowered to grant superannuations to Company's servants in England, § 93.—No duty or tax imposed by local governments to be valid till sanctioned by directors, with the approbation of the board, § 94.

DIVIDEND of 10 per cent. to be paid out of home profits, till separate fund exhausted, and then 10½ per cent. § 57, 62.—To be provided for before home profits liable to territorial charges, &c. § 58.

DUTIES. Goods exported imported by the Company to be subject to the same duties as those in private trade § 24.—No duties imposed in India to be valid till sanctioned by the directors and approved by the board § 25.—Duty to Company on private trade, granted by 33 Geo. III. c. 52, repealed; but such repeal not to extend to goods imported into the port of London and deposited in the Company's warehouse, nor to import from China; and not to affect engagements of the Company with Duties in India on goods of the Company to be deliv'd to commerce; and, together with duties on private trade goods, to be considered as territorial revenue, and to be subject to the board, § 67.—Government at Fort William, Madras, Bombay, and Prince of Wales Island, may impose duties of customs and other taxes on places and persons within the jurisdiction of the Courts established by the King's charter at those places, in the same manner as in places without such jurisdiction, § 98.—No such duty or tax to be valid, till sanctioned by the directors, with the approbation of the board § 106.—Governor General and Governors in Council may make laws and regulations respecting such duties, and impose fines and forfeiture for non-payment thereof, § 99.

EAST-INDIA COMPANY to retain government of former territorial acquisitions, and others lately made, during further term, § 1.—To retain the exclusive trade with China, and the trade in Tea, during a further term, subject to certain regulations, § 2.—The term and the exclusive trade to cease and be determined, on the expiration of three years, notice by parliament, at any time after 10th April 1831, and payment of what is due from the public to the Company; but the Company's corporation not to be determined thereby, nor their right to trade in common with other, § 3, 4.—None but the Company, or persons by their license, to trade in Tea; nor to export military stores to certain places, § 8, 9.—Company to defray salaries and pensions of bishops and archdeacons, § 49, 54.—Application of the Company's territorial revenue. *(See Territorial Revenues.)*—Application of their home profits. (*See home profits.*)—Nothing in this act to affect the right of the Company, § 25 (*See Duties.*)

EAST INDIA DOCK COMPANY. Rates granted by 13 and 46 Geo. III. to be paid before goods are delivered to the owners or consignees; and if not paid before the goods are cleared, the East India Dock Company may send them to the Company's ware-houses to be sold, and the rates shall be deducted from the purchase money § 26, 29.

ECCLÉSIASTICAL ESTABLISHMENT. (*See Archdeacons, Rector.*)

EQUIPMENTS AND VOYAGE Allowances to persons proceeding to India,			
§ 89, viz,			
Govt. Gen. of Bengal.....	£5,000	Puisne Judges there.....	1,000
Members of Council there.....	1,200	Governor of Fort St. Geo.....	3,000
Commander-in-Chief of all forces		Members of Council there.....	2,000
in India.....	2,500	Commander-in-Chief there.....	2,000
Chief Justice of the Supreme Court			
of Fort William.....	1,000		
Chief Justice of the Supreme Court		Governor of Prince of Wales Is-	
at Madras.....	1,200	land.....	1,200
Puisne Judges there.....	1,000	Recorder there.....	1,000
Governor of Bombay.....	2,500		
Members of Council there.....	1,000	The Bishop.....	1,200
Commander-in-Chief there.....	1,500	Archdeacons.....	500
Recorder there.....	1,000		

ESTABLISHMENTS. Expenses of, to be defrayed out of territorial revenues, § 77

EXPORTS. Military stores not to be exported but to certain places, and by licensed persons.

FORCES. Maintenance of, to be defrayed out of territorial revenues, § 55—Payment of the king's troops by the Company not to exceed 2,000 men, unless greater number sent on their requisition, § 57.

FORGERY. Punishable with transportation 115
GOVERNOR GENERAL IN COUNCIL to regulate provision for schools, public lectures, or other literary institutions for the benefit of the natives; but subject to the board of Commissioners, § 43.

GOVERNOR GENERAL AND GOVERNORS IN COUNCIL to be appointed by the directors, subject to his majesty's approbation, § 80—Salaries, when in commencing, and allowances for equipment and voyage, § 89—May impose customs of duties and taxes, on places and persons within the jurisdiction of the courts established by the king's charter in the same manner as in places without such jurisdiction; but not valid, till sanctioned by the directors, viz. the approbation of the board, § 78—May make laws and regulations respecting such duties and taxes, and impose fines and forfeitures for non-payment thereof, § 89—May send home persons residing in India without licence, or without adjointing them to further punishment, § 104

GRATUITY. None above £600 to be good, unless confirmed by the board, § 88

HOME PROFITS. The profits of the Company in Great Britain to be applied, 1st. in paying bills of exchange; 2d. in paying debts, except principal of home-debt; 3d. in paying dividend of 10 per cent till private fund exhausted, and then 4½ per cent; 2d. in reduction of Indian debt or loan debt at home, § 37.—Home profits not liable to territorial charges, till after dividend provided, except to bills and certificates for value received, for interest, and to interest and sinking fund on loan of 1812 from the public to the Company. If home funds insufficient, after dividend, to discharge bills or interest of foreign debt deficiency to be paid as parliament shall direct. To be received at home on credit of bills drawn on territorial funds, or advances in India, to be applied to payment of territorial charges in Europe, &c. commercial profits at home be not sufficient in any year for dividend, to be applied to be made good out of surplus territorial revenues of preceding year, &c.—Application of surplus home profits, § 59, 60

IMPORTS. Navigation act not to prevent the importation of goods, the produce of any place, within the charter, except tea, from any other places within the charter except China, § 7.—Goods imported in private-trade to be brought to some of the ports in the United Kingdom which shall have been declared fit by order in council, § 10.—Articles manufactured of silk, hair and cotton.

JUSTICES OF PEACE may qualify, by taking the oaths in any court of justice within the provinces, § 111.—In the provinces shall have jurisdiction in cases of small debt due to natives from British Subjects, and in cases of assault and trespass, committed by British subjects on the natives of India—§ 106, 106.—Copy of conviction and proceedings to be sent to the government.—Fines to be paid to the magistrates, convictions removable by certiorari, and subject to provisions of 33 Geo. III. cap 59, § 105.

The King may establish a bishop and three archdeacons in India by letters patent, which shall limit such bishop's jurisdiction and functions, § 49, 51, 52.—Warrant for letters patent to be countersigned by the president of the board of commissioners, § 53—His Majesty may grant pensions to bishop and arch-

of more than 3,000 per annum, after seven years of more than 4,000 per annum (including the council) after ten years. § 62.—Restoration of civil and military servants, suspended or removed by the government abroad, not to be valid without the consent of the board. § 63.—Generals and colonels, and lieutenant-colonels commanding regiments, may return to India, after five years' absence, with consent of directors and the board, though their absence may not have been occasioned by sickness, infirmity, or inevitable accident. § 64.—Restored civil servants to take precedence according to their seniority at the time of their departure from India. § 65.—Servants of the Company may waive their right to precedence, in order to be appointed to boards, courts, or other official establishments. § 66. (See *Army, Board of Commissioners, Directors, Governor General, Salaries Superannuations.*)

ORDER IN COUNCIL to declare what ports in the United Kingdom are fit for the deposit of goods imported in private-trade, § 67.

PARLIAMENT to give three years' notice of the expiration of term, any time after 10th April 1813; Notice by the Speaker to be deemed a due notice, § 3. 5.—Copies of regulation abroad to be laid annually with accounts before parliament, and Accounts superannuations in the next sessions, § 66 94.

PASSAGE MONEY (See *Equipment and Voyage.*)

PENSIONS. (*Superannuations.*)

PERJURY. Persons taking false oaths guilty of perjury; and persons suborning, liable to the penalties of perjury, according to the laws of England, § 122.

PERSONS GOING TO INDIA, OR RESIDING THERE. When the court of directors refuse permission to any persons to proceed to the East Indies, applications to be transmitted to the board; who may direct certificates to be granted by the directors, authorizing such person to proceed to any of the principal settlements. § 33.—Directors may make representations thereon to the board, § 34.—Persons proceeding to the East Indies to be subject to the regulations of the local governments. § 35.—Governments in India may declare certificates and licences to be void, if it shall appear to them that the persons to whom they have been granted have forfeited the claim to countenance and protection.—Persons not to be prosecuted for residing without a license, until two months after notice of order. § 36.—Governments in India not to sanction the residence of his majesty's subjects at their several presidencies, without the authority of directors, except under special circumstances, § 37.—Board of Commissioners may authorize any persons to proceed to, and reside within the limits of the charter, except between the Indus and Malacca, and islands north of the equator, Bencoolen and China, § 38.—His Majesty's subjects authorized for lawful purpose, to go to and reside at places without 11 deg. south lat and 61 and 150 deg. east long. § 39.—Unlicensed persons going without the limits of the Company's charter, shall be deemed to have unlawfully traded, and be subjects to the penalties imposed on illicit traders by 33 Geo III. cap. 52, § 70.—Provision for summary conviction and punishment of British subjects being in India without license, or exceeding the terms of their license. Penalty 2,000 rupees or commitment for two months; second offence double.—Not to prevent such persons from being prosecuted for misdemeanors, or sent home, but not on account of residence previous to conviction, § 101.—Persons residing in India without license may be sent home without being afterwards prosecuted, § 104.—British subjects residing, or trading, or occupying immovable property, more than ten miles from the presidencies, to be subject to the local civil jurisdiction.—Restrictions as to the grounds of jurisdiction of such jurisdictions.—In certain cases such British subject may appeal to the king's courts, § 107.—British subjects allowed to reside more than ten miles from presidency shall procure and register certificate of such permission in the court of the districts; and suing in civil courts, shall produce copy of such certificate, or an affidavit accounting for it, § 108.—Counterfeiting licenses to reside, or certificates or attested copies thereof, punishable with fine and imprisonment § 120.—In actions for unlawful arresting of persons found in the East-Indies &c. the defendants may plead the general issue.—Proof to lie on the plaintiff; and if verdict given against him he shall pay treble cost, § 123.

PRESIDENCIES AND SETTLEMENTS. Proceeding at the presidencies to be signed by the principal secretaries of the department to which they relate, in the absence of the chief secretary, § 79.—Local governments to carry sentences into execution, § 121.

PRIVATE-TRADE. Ships to clear out from some port in the United Kingdom; and all goods imported to be brought to some of the ports in the United Kingdom which shall have been declared fit by order in council. § 10.—Ships

not to go within certain limits, without a license from the directors. § 11.—(See *License*).—No ship under 350 tons to clear out for or be admitted to entry at, any place within the limits of the Company's charter, § 13.—No ship to clear out or enter without a manifest and without giving and attested list of persons and arms, and accounting for them, § 14, 15.—Copies of the list received in England to be transmitted to the secretary of the government, § 16.—Provisions may hereafter be made for authorizing private trade directly or circuitously, as well between places without the Company's limits and places within the same, as between the United Kingdom and the Company's limits, except China, § 20.—So much of 9 Will III. c. 44, as requires that the goods of private traders should be sold by inch of candle, repealed § 22. Counterfeiting licences for ships punishable with fine and imprisonment, § 12.

PROVINCIAL COURTS. Natives of India, in service of the Company, subject to provincial courts, § 109. Provincial courts of the highest authority may arrest a civil or criminal process within the presidencies notwithstanding the jurisdiction of the king's court. Process to be in writing with an English translation, and signed by a judge, § 113.

REGULATIONS. Copies of regulations abroad, to be paid annually before Parliament § 66.—(See *Army and Duties*.)

SALARIES. Regulations as to salaries of civil servants in India § 82. Directing the commencement of certain salaries § 89. Additional provisions for the salaries and charges of the board of commissioners, § 90.

SALTPETRE. Stat 51. Geo. III. c. 42, in part repealed, § 21.

SERMINARIES. (See *Colleges*.)

SERVANTS. (See *Officers and Offices*.)

SHIPS in private Trade not to go within certain limits without license from directors, § 11. No ship under 350 tons to clear out for, or be admitted to entry at any place within the limits of the Company's charter, § 13, 32. No ship to clear out or enter with out a manifest, § 14.—Ships driven by stress of weather, or other inevitable accident, within the prescribed limits, not to be liable to forfeitures, § 11.

SOUTH SEA WHALE FISHERY. Ships engaged therein may sail between the Cape of Good Hope and the Straights of Magellan; but must have licenses for certain limits from the board.—None to sail under 350 tons, with out license from the board; nor to go to any place without a license from the directors, § 32.

SUPERANNUATIONS. His Majesty empowered to grant superannuations to the officers of the board.—Previous service under the Company's to be taken into account, § 31, 92.—Court of directors empowered to grant superannuations to Company's servants in England, § 93.—Account of superannuations to be laid before parliament in the next sessions, § 94.

TEA. Exclusive trade in tea continued to the Company's for further term, subject to regulations of former acts, § 2.—Such exclusive trade to cease, on the expiration of three years notice by parliament, after 10th April 1831, and on payment of what is due from the public to the Company, § 3.—None but the Company or persons by them duly licensed, to trade in tea, § 8.

TERRITORIAL REVENUES to be applied 1st. in maintaining forces; 2d, in payment interest of India debt; 3d, in defraying expenses of establishments; 4th, in liquidation of territorial debt, or as the court of directors, with the approbation of the board of commissioners, shall direct, § 55.—A sum equal to payments from commercial funds at home on account of territorial charges in each year, after deducting amount of payments abroad for commercial establishments, to be annually applied to investment or remittance, at the option of the directors, excess in any year to be taken into account the next year § 55.—Application of surplus territorial revenues and home profits, in re-payment of capital of public funds created for the Company; and further surplus to be paid into the Exchequer, to be a guarantee fund, not exceeding £12,000,000 One-sixth of excess to be the Company's and remaining five-sixths to belong to the public, § 59.—If the debts, after reduction, shall be again increased beyond certain sums, reduction again to take place, § 60.—Duties in India, on Company's goods to be debited to commerce; and together with duties on private trade goods to be considered as part of territorial revenues and to be subject to the board, § 67.—Board to have the control over the appropriation of any part of the territorial revenues (except sums issued to make good home payments on account of territorial charges) or of loans in India to commercial purposes, § 68.

TRADE. The exclusive trade to China continued to the Company during further term, subject to provisions of former acts, but to cease and be determined on the expiration of three years' notice by parliament, any time after the 10th April 1831, and on payment of what is due from the Public to the Company, § 2, 3.—Any of his Majesty's subjects may trade to and from the United Kingdom, from and to the port

and places within the Company's present limits, except to China, in ships navigated according to law, § 6.-- Navigation act not to prevent the importation of goods, the produce of any place within the Charter, except tea, from any other places within the charter, except China, § 7.--None but the Company or persons by their license, to trade in tea, nor to export military stores to certain places, § 8, 9 --No Ship under 350 tons to clear out for or be admitted to entry at any place within the limits of the Company's charter, § 13.--Unlicensed persons trading to or going within the limits of the Company's charter subject to all the penalties imposed on illicit traders, by 33 Geo. III. c. 52 § 30. (See *Duties, Private Trade.*)

TRANSPORTATION. Offences punishable with transportation 1st, forgery; 2d, counterfeiting current coin; 3d, uttering the same; third offence transportation for life, § 115, 117 --Local governments to carry sentences of transportation into execution; but natives of India not to be transported to any place more than 30 degrees N or 25 degrees S lat. § 121.

TREASURY. Lords of the Treasury may authorize articles manufactured of silk, hair, cotton, wool, or any mixture thereof, when brought to culports to be removed to the port of London, to be sold for home consumption § 18.

VACANCIES of governors and commanders in chief to be filled up by the court of directors subject to his Majesty's approbation; but this not to affect the directors' right to recall, § 80. Vacancies in India, with exceptions, not to be supplied by the directors, without the approbation of the board, § 81.

VOTES. In case of equality of votes in general courts or courts of directors the question to be considered as lost; except in case of two or more candidates for office, which are to be determined by lot, § 77.

WRITERS. No person to be appointed a writer unless he shall have kept four terms at the East India Company's college, and shall produce a certificate of conformity to rules, § 46.

EXTRACT FROM THE ACT OF THE 33^d OF GEORGE 3^d CHAP. 52.

XXXVII. And be it further enacted that the departure from India of any Governor General, Governor, Member of Council, or Commander in Chief, with intent to return to Europe, shall be deemed in Law a Resignation and Avoidance of his Office or employment; and that the arrival in any part of Europe of any such Governor General, Governor, Member of Council, or Commander in Chief, shall be a sufficient indication of such intent; and that no Act or Declaration of any Governor General, or Governor or Member of Council, during his continuance in the Presidency whereof he was so Governor General, Governor, or Counsellor, except by some Deed or Instrument in Writing, under Hand and Seal, delivered to the Secretary for the Public Department of the same Presidency, in order to its being recorded, shall be deemed or held as a Resignation or surrender of his said Office; and that the salary and other allowances of any such Governor General, or other Officers respectively, shall cease from the day of such his departure, Resignation, or surrender, and that if any such Governor General, or any other Officer who ever, in the service of the said Company, shall quit or leave the Presidency or settlement to which he shall belong, other than in the known actual service of the said Company, the salary and allowances appertaining to his Office shall not be paid or payable during his absence to any Agent or other person for his use, and in the event of his not returning back to his station at such Presidency or Settlement, or of his coming to Europe, his salary and allowances shall be deemed to have ceased from the day of his quitting such Presidency or Settlement, any law or usage to the contrary notwithstanding.

Bengal Civil Fund.

INSTITUTED 1ST OCTOBER, 1804.

Managers and Trustees.

J. P. JARVIS,
H. WOOD,
J. R. HARWELL,
C. LUSHINGTON,

H. MACKENZIE,
C. MORLEY,
H. T. PRINSEP,
J. C. C. SUTHERLAND, Esqrs.

J. DOWLING, *Secretary and Accountant.*

Managers in England; HENRY STONE, and HENRY ALEXANDER.

Messrs. Cookerel, Trail and Co. *Agents in England.*

The object of this fund is to provide for the maintenance of the widows and children of such of the subscribers as may not, at their demise, leave property sufficient for the subsistence and education of their families; also to assist in maintaining such of the subscribers themselves as may be compelled by sickness or infirmity to return to Europe, without an adequate provision for their support.

It is at the option of the civil servants of this establishment, either to subscribe thereto or otherwise.

The following are the rates of contribution:

If the salary or other public allowance, of the subscriber be not more than	
If 1000 sa. rs. per mensem, his monthly subscription to be,.....	<i>Sicca Rupees 10</i>
If more than 1000 and not above 2000.....	20
If more than 2000 and not above 3000.....	30
If more than 3000 and not above 4000.....	40
If more than 4000.....	50

The contribution payable by each subscriber is deducted from his monthly allowances by the sub-treasurer, collector or other officer, paying the same, and transferred to the treasurer of the fund. The committee of managers may in particular cases, admit a deviation from it, if a different mode of payment shall be desired by any subscriber.

All applications for admission to the benefits of the fund are to be made to the committee of managers, and to be accompanied with the necessary information, documents, and proofs to enable the committee to ascertain the circumstances and situation of the party applying. The managers, after calling for any further information or evidence which may appear to them requisite are to submit the whole case for the determination of the subscribers, at the next general meeting. In cases of emergency and distress however, when the managers may consider the claim valid, they are authorized to advance such proportion of the fixed allowances hereafter specified as may appear to them indispensably requisite, until a determination can be passed by the subscribers.

Any subscriber to the fund who may be compelled by sickness or in infirmity to proceed to Europe for the recovery of his health, and shall not be possessed of sufficient means to pay for his passage to Europe, and support himself and family during his necessary absence from India, on his making a declaration upon oath to this effect, or otherwise establishing the fact, and producing a certificate of the necessity of his return to Europe, solemnly attested by the surgeon who has attended him and countersigned by a member of the medical board, with the consequent permission of government for his proceeding to Europe, will receive from the fund a donation, equivalent to the Company's allowance for a twelve-month to a servant, of his rank when out of employ, viz. if he be a senior merchant, 4000 sicca rupees, if a junior merchant 3000 sicca rupees, if a factor or writer 2000 sicca rupees. At the expiration of one year if the party be in Europe, a further donation shall be made to him, on his application to the agents for the fund in England, equal to that advanced to him upon his embarkation to India: at the exchange rate of two shillings and sixpence for the sicca rupee, viz. £500, £375, or £250, according to his rank in the service at the time of his leaving India. Should the imperfect recovery of his health render it necessary to protract his stay in Europe beyond the

second year and besides his own declaration upon oath to this effect he shall produce to the agents for the funds in England, a certificate solemnly attested by a respectable physician, or other professional gentleman of established practice, that the state of his health has not admitted of his previous return to India, he will, at the commencement of the third year after his embarkation from India, receive from the Agents in England, a donation equal to a moiety of the amount paid to him in the preceding year, and another moiety on a similar declaration and certificate at the end of six months, viz. two years and a half after his embarkation from India, if he be still in Europe, which is to be considered to include all claims whatever upon the fund to the period of his return to India. passage money is granted, in cases appearing to require it in addition to the sums above specified, and in such cases the amount is to be determined by a general meeting of the subscribers.

On the death of any subscriber to the civil fund, who may not be possessed of property sufficient to provide for his family, and may, consequently, leave a wife, cohabiting with him or maintained by him and living under his protection to the period of his decease, without an adequate provision for her support, as hereafter specified; if, on the information documents and evidence, which may be submitted by her to the managers of the fund, it shall appear to the satisfaction of a general meeting of the subscribers that she is a proper object, a pension is to be assigned to her, under the provisions and limitations stated in the following article. Provided that nothing contained therein, or in any other part of the rules for this institution, shall be considered to entitle her to the benefits of it any widow, who may have been legally divorced or separated from her husband for adultery; or who at the period of her husband's demise, may have quitted his protection, and be living in a state of notorious adultery, though not divorced or separated from him by law.

First. If the widow, at the time of her husband's death, be resident in India, and be left without an income exceeding one hundred rupees per mensem, a pension to be assigned to her of three hundred rupees per mensem, during her residence in India. If the widow be not resident in India at the time of her husband's death or shall afterward quit India, and her income, from her husband's estate or otherwise, shall not exceed one hundred pounds per annum, the pension to be assigned to her to be three hundred pounds per annum.

Secondly. If the income of the widow, resident in India at the death of her husband, be more than one hundred rupees per mensem, but exceed not four hundred rupees or if the widow be not resident in India at the time of her husband's demise, or shall after wards quit India, and her income be more than one hundred pounds per annum, but shall not exceed four hundred pounds per annum, the pension to be assigned to her is to be such as will make up her income to four hundred rupees per mensem, during her residence in India, or four hundred pounds per annum in Europe, or elsewhere.

Thirdly. In the event of a widow, to whom a pension may have been assigned acquiring subsequently by inheritance, bequest, or otherwise, any property or income which with the property left to her at her husband's decease, and the pension received by her, may render her total income, including her pension from the fund, more than five hundred rupees per mensem, during her residence in India, or more than five hundred pounds per annum in Europe or elsewhere, her pension from the fund is liable to abatement, proportioned to the excess of her entire income, including the pension, above the sum specified; or to be altogether discontinued, in the event of her property or income, exclusive of the pension assigned to her from the fund, being equal to the full sum of five hundred rupees per mensem in India, or five hundred pounds per annum in Europe, or elsewhere.

Fourthly. All pensions of widows are also liable to discontinuance on their remarriage. But in the event of their being again left in a state of widowhood, without an adequate provision for their support, they may be again admitted to the benefits of the fund, under the same provisions and limitations as on their original admission.

Fifthly. The pensions to widows, who may be admitted to the benefits of the fund, are to be paid in advance half yearly to themselves or to their authorized agents. But the acknowledgement of the widow herself shall be taken for all sums paid in her behalf; and shall contain solemn declaration that her entire income including the pension received by her does not exceed the sum limited above.

Widows are, if they have no means of paying for their passage to Europe, supplied from the fund with such sum as may appear requisite for that purpose. Any subscriber to the fund shall die without the means of providing for his wife and shall consequently leave a child or children, born in wedlock, without adequate provision for their maintenance: and on the information, documents, or

evidence which may be submitted in their behalf to the managers of the fund, it shall appear to the satisfaction of a general meeting of the subscribers that they are proper objects, an allowance for their maintenance and education shall be assigned from the fund, under the provisions and limitations contained in the following article:

First. If the child or children of the deceased subscriber be left without any provision, the allowance for the education and maintenance of each child, to be granted from the fund, in India or in Europe, is to be according to the age of the child, as follows, viz.

Till five years age, thirty rupees per mensem in India; or thirty pounds per annum in Europe.

From the commencement of the sixth year, to the end of the eighth, forty rupees per mensem in India, or sixty pounds per annum in Europe.

From the commencement of the ninth year, to the end of the eleventh, fifty rupees per mensem in India; or eighty pounds per annum in Europe.

From the commencement of the twelfth year, sixty rupees per mensem, in India; or one hundred pounds per annum in Europe.

Secondly. If any provision be left by a subscriber for his child or children; or if after his death they shall at any time become possessed of property or income by inheritance, bequest or otherwise; but not such as to afford the sums specified for their education and maintenance; the allowances to be granted from the fund or to be such as, in addition to the property or income possessed by them, will make up the several sums above specified according to their respective ages; and as they may be resident in India or in Europe.

Thirdly. In the event of the property or income left to the child or children, of a subscriber, at his demise, or which may subsequently devolve, or be in any wise acquired by them, being such as to afford the full amount specified for their education and maintenance, they are not considered entitled to any allowance from the fund; and any allowances which may have been granted before such accession of property or income are to be discontinued.

Fourthly. The allowances granted from the fund, for the maintenance and education of children, are to be paid in advance half yearly, to their guardians or relatives; or to such persons as may be intrusted with the disbursement of the sums allotted for them either by the managers of the fund in India or by the agents to the fund in England, who from time to time are to adopt such measures as may appear necessary for the purpose of ascertaining any accession of property, which would render the allowances from the fund liable to abatement or discontinuance.

Fifthly. The provisions made for the fund, for the maintenance and education of female children, ceases on their marriage, or on their being settled in any profession or employment, and the provision for male children ceases on their being settled in any profession or employment or on their attaining the age of twenty one years. But any requisite sum, not exceeding five hundred pounds, may be appropriated to the benefit of male or female children by the managers of the fund in India, or by the agents of the fund in England at the time of their marriage, or of their being settled in any profession.

For children who may be in India when admitted to the fund, and who may be sent to England for their education, with the concurrence of the managers, passage money, if requisite, is to be supplied from the fund, not exceeding one thousand Sicca Rupees for each child. An allowance for passage money, not exceeding one hundred pounds also to be granted if it appear necessary, for the return to India of any children admitted to the fund, who after completing their education in Europe, may return to India.

In all cases of application being made to the fund for assistance to the family of a deceased subscriber, an authenticated copy of the will of the deceased, or if he shall have died intestate, a full authentic statement of any property left by him, and of the legal heirs thereto must be submitted for the information of the managers and subscribers. A general meeting of subscribers has full power to reject the application for aid from the fund, where it may appear, that a subscriber, leaving property, has made an improper devise of it, with a view to throw his family upon the fund, or has purposely neglected to make a disposition of his property for the benefit of his family.

Those who may arrive in India and subscribe to the fund, are considered subscribers from the time of their arrival at Fort William, or from the commencement of any allowances receivable by them as civil servants of the Bengal establishment. But no civil servant of this presidency in India, who may not accept the invitation given to him by the preceding article, within six months after his arrival in India, shall be admitted to become a subscriber.

The contribution of every subscriber to the fund, ceases upon his leaving India, to return to Europe, but in the event of his returning to India, and again

receiving allowance from the company, he is to renew his contribution from the commencement of such allowance.

If a subscriber to the fund, at the time of his retiring from the service to return to Europe shall have contributed, by his previous monthly payments to the fund the principal sum of five thousand sicca rupees; or if, on his quitting the service, he shall pay to the fund what may be wanting to complete his contribution to that amount; such contribution shall entitle the family of the subscriber, on his demise, to the benefits of the institution, under the several provisions herein stated, or such as may be hereafter established in like manner as if his death had taken place during his residence and actual subscription to the fund in India. The family of any subscriber to the fund, who may die during his temporary absence from India for the recovery of his health, are also considered entitled to the benefits of the fund, under the existing rules of it, whether such subscriber may have contributed more or less than five thousand sicca rupees. In all other cases, if the deceased member of the institution shall not have been an actual subscriber to the fund at the time of his death, and shall not have contributed five thousand sicca rupees to the fund, it shall be at the option of the subscribers to admit his family to the benefits of the fund or otherwise.

If a subscriber to the fund shall be dismissed from the service, he shall cease to be entitled to the benefits of the institution, and his widow and children, shall in like manner, have no claim to the benefit of the institution—But in each case the amount of his actual contribution to the fund, shall be returned with interest, at the rate of ten per cent. per annum.

If a subscriber shall be suspended from the service, he shall, during the period of his suspension, cease to be entitled in his own person to the benefits of the institution; but in the event of his restoration, he shall be restored to his former rights.

A subscriber suspended from the service, shall however, have the option of receiving back the amount of contributions, in the same manner as in the case of persons finally dismissed from the service, but if he should take advantage of this clause, he shall cease to be entitled to the benefits of the institution, either for himself or family, as in the case of persons finally dismissed from the service.

If a subscriber, being suspended from the service, shall die during the period of suspension, his widow and children shall be entitled to the full benefits of the institution excepting in the case of his receiving back the amount of his contribution.

Bengal Military Fund.

Captain Gavin Young, 56th N. I. *President*

DIRECTORS.

Lieut. Col. Swiney Artillery	Major G. P. Baker 38th N. I.
The Revd. G. W. Crawford	The Revd. J. Brown
Captain R. C. Watson	Captain C. H. Campbell
Captain R. Armstrong	Captain J. Read
Doctor J. Mellis	Captain C. C. Chesney
Mr. H. Newmarch	Lieut. H. B. Henderson
G. Ballard, Esq.	<i>Treasurer</i>
Mr. H. Martindell.	<i>Secretary</i>
Sir G. A. Robinson, Bart, J. Salmon & — Trail, Esqrs, <i>Managers in Eng.</i>	

The Directors of the Military Fund having received numerous enquiries respecting the Regulations of the Fund, and the terms on which the capital of the late Widow's Fund has been transferred to the Military Fund, avail themselves of the liberality of the Editors of the Calcutta Newspapers in giving gratuitous insertion to the amended Code of Regulations, which took effect from the 1st November, 1824, and also to the Resolutions adopted at a General Meeting of Members and Subscribers of the Widow's Fund, on the 18th August 1823.

The Directors at the same time notify that the Widows of Dissentients will not benefit by the increase of pensions voted on the 8th November 1824, which is restricted to Widows *now* on the Fund, and who came on it subsequent to the 1st January, 1809.

By Order of the Directors.

Military Fund Office, {
15th Nov. 1824. *}*

H. MARTINDELL,
Secretary.

At a General Meeting of the Members and Subscribers of the Bengal Military Widow's Fund. held at the Bank of Hindoostan this day Monday, 18th August, 1823.

The following resolutions were proposed and unanimously agreed to.

1st. That the following Extracts from the General Letter of the Honorable Court of Directors in the Military Department, dated 26th February 1823, and forwarded with Lieutenant Colonel Casement, C. B. Secretary to Government's Letter of the 4th ultimo, be read, viz,

Extract Honorable Court's Letter.

Para. 12. "We now proceed to convey to you our sentiments and Orders relative to our contribution to the Military Widow's Fund."

13. "It appears from the statement of the Managers (Letter 30th July 1820;) that the Subscribers to the Fund have greatly decreased in number; those in the unmarried Class having almost wholly withdrawn their Subscriptions, while several of the married Officers have entered into other Tontines; notwithstanding the patronage which we have given to the Fund, and the advantage which it possesses of a large annual contribution from us."

14. "A the other Funds established at your Presidency to which we nontribute are, as far as the provision for Widows is concerned, framed upon principles similar to those which were laid down in our Military letter of 22d February 1811: and the Military Funds at Madras and Bombay which are exclusively confined to Charitable purposes and embrace a greater variety of such objects, are supported by nearly the whole of the Officers of those Establishments."

15. "We are of opinion, that a Military Fund upon the General Principle of those of Madras and Bombay, is equally suitable to the Officers of your Establishment, and would be attended with equal success."

16. "You have therefore our authority upon the receipt of this despatch, to offer to the Subscribers of the Bengal Military Widow's Fund, the allowance of the increased rate of Interest solicited upon their Securities, upon the condition of adopting as the basis of their Regulations, the principle of the Military Funds of Madras and Bombay, except in respect to the provision for Orphans; an object which is already adequately provided for by the Military Orphan Society of your Establishment, and the exclusion of which will justify a proportionate reduction in the rates of Subscription."

17. "These funds besides embracing the important object of making a liberal provision for distressed Widows and Orphans, provide also for the payment of passage money for their conveyance to England, and also for passage money to and from England, and support there, for Indigent Members of the Fund, labouring under ill health, and the Military Fund at Madras has lately commenced granting Pensions to Officers having served more than 10 years in India, who have been compelled to leave the Service from ill health, without being entitled to full pay."

18. "These are provisions of advantage to the Service generally, and holding out strong inducements to subscribe to unmarried Officers on whose support the prosperity of these Funds so much depend."

19. "Our wish is, that if you are not already in possession of it, you should refer to the Governments of Madras and Bombay for full information in regard to the Military Funds at those Presidencies, and the principles upon which the scale of contributions has been fixed, in reference to the advantages which they respectively hold out to their Members; in order that the Managers of the Bengal Fund after making due allowance for the absence of any necessity to provide for Orphan Children, may form a correct opinion to be previously sanctioned by you, of the terms which it may be proper to offer to the present Subscribers, as the condition of transferring their Interests into the Fund thus modified, and to the Officers in our service who do not subscribe to the present Fund."

20. "We shall approve of your allowing such Subscribers to the present Fund, as may dissent to the transfer of their Interest into the New Fund, to continue their Subscription under the Regulations as explained in our letter of the 22d February 1811, with respect to His Majesty's Officers, their Widows being allowed the present rates of Pension, but we are most desirous that you should endeavour to combine the two parts of the Fund by such modifications as shall give substantial security to the New Subscribers, while at the same time they improve it's condition and preserve that good faith which is due to those, who have contributed to the present Fund."

21. "From this reservation in favor of the existing Subscribers to the present fund, however, must be excepted those subscribers who, under the New Regulations recently approved by you; have subscribed for a higher rate of Pension than their Widows would have been entitled to, under the former regulations in reference to the rank of their husbands in the Army. We cannot withhold the expression of our disapprobation of the sanction which you have given to a rule contravening entirely, the only part with

one exception, of our Instructions of 22d February 1811; which the Managers of the Military Fund at your Presidency have thought proper to act upon. Whether we view the case of these Subscribers in reference to the above considerations, or to the security of the Fund, we have no hesitation in expressing our opinion that they ought to be placed in the situation from which the new Regulations may have induced them to remove (with the exception only of the difference between their Regimental and Army rank, hereafter adverted to;) and the amount returned to them which may have been subscribed under the Regulation in question, in excess of their former subscription."

22. "We admit, that the arguments used by the Managers in favor of the proposition for opening every class of Subscription to the service generally are correct, as applied to a Tontine supported only by the contribution of its Members."

23. "Every Subscriber's Widow is, on that Supposition, likely to benefit in proportion to the amount of the husband's Subscription, and the sooner that Subscription commences, the better for the Fund. But if the Fund be aided by Charitable Contributions, or by the contributions of the Parties not deriving benefit from the Fund; the Widows of those who subscribe to the higher classes will, by obtaining a larger share of these contributions diminish protanto the shares of the inferior Classes."

24. "We are disposed however, so far to relax the principal of our former instructions as to consent to your allowing Officers to Subscribe according to their Army Rank, as was requested by Captain Faithful, in his letter to the Managers dated 4th March 1820. In our instructions of 22d February 1811, we did not particularly treat of the difference established between the rates of contribution of married or unmarried Subscribers.—With a view to encourage the contributions of the latter Class, we are prepared to sanction a difference of rates for two Classes"

25. "We decidedly object to the principle sanctioned by the new Regulations which requires a fresh Certificate of health, for every rise of Class; a condition, which however proper when each Class of Subscription is open to every Officer, although remaining Stationary in Rank. Would operate with peculiar hardship when applied to rise by promotion, as it would deprive the Widow of an Officer of the Pension of her Class, in case her husband should suffer in his health, in any stage of his promotion; either from climate or the nature of the public service in which he might be engaged."

26. "We have lately resolved to render it obligatory upon all Civil Servants, appointed by us in future, to subscribe to the Civil Fund of their respective Presidencies; and to communicate to such of those Servants, now in India, our wish, that they may subscribe, and our determination to refuse compliance with any application for relief on the behalf of Widows or Families of Servants as shall refuse to contribute to the Fund."

27. "It is our intention to adopt similar resolutions in regard to the Subscription of Military, Medical, and Ecclesiastical Servants, appointed for the Presidencies of Madras and Bombay, to the Funds established for their respective services, and we shall be prepared to follow the same course in favor of the Bengal Military Widows' Fund, when its constitution shall have been revised upon the principles explained in this letter."

28. "The adoption of such a revolution may render it proper that the principal of confining the operations of the Fund to cases of distress should be so far modified, as to admit of some contingent benefit to the contributors, generally, as it respects the Civil Funds of Madras and Bombay, the optional Annuities held out to a limited number of their Subscribers, will answer the purpose, although the gradations of rank in the Military Service,

preclude the adoption of an arrangement precisely similar by the Military Funds; we are of opinion, that the modification of the "eventual benefits" described in the 5th section of the Regulations of the Madras Military Fund, dated in October 1818, extending those, or similar, benefits to a limited number of Officers, not in ill health, may accomplish the object without interfering in any material degree, with the benevolent purposes of the Fund."

2d. That the present meeting having taken into consideration the recommendation and suggestions contained in the above extracts from the letter of the Honorable Court; and knowing also that it is the wish of a numerous body of the Bengal Army, that a Military Fund similar to those of Madras and Bombay should be established at this Presidency.

3d. That it be proposed, for the suffrages of the army at large, that a Bengal Military Fund be established, and that it be further submitted for the sanction of those concerned, that the Bengal Military Widow's Fund be incorporated therewith.

4th. That the following Statement of the Military Widow's Fund up to the 31st December 1832, shews the same to be in a most satisfactory and flourishing condition, the income exceeding the Expenditure of the last year, by more than 78,000 Rupees.

Amount of Capital in Government Securities,	10,08,200	0	0
Balance in hands of Treasurer,	4,391	7	4
	10,12,591	7	4

ANNUAL INCOME.

Donation of the Hon'ble Court of Directors,	22,965	8	4
Ditto from Members as received in 1822,...	37,141	13	2
Subscriptions from Members,	59,604	8	3
Ditto from Subscribers,	7,659	0	0
Interest on Government Securities,	60,192	0	0
	1,78,862	13	9

ANNUAL INCUMBENTS.

58 Widows in England,	68,900	0	0
27 Ditto in India,	27,060	0	0

	95,960	0	0
Sundry Expences,	4,879	5	9

1,00,839

Balance Sa. Rs. 78,023 8 0

5th. That it is the first duty of the Members of the Military Widow's Fund, to provide proper Securities for the full payment of all Annuities due to Widows of deceased Members.

6th. That a Certain proportion (hereafter to be determined;) of the above Capital of 10 Lacs, be transferred to the proposed new Military Fund; the said new fund stipulating to pay in full the amount of annuities alluded to in the foregoing Resolution.

7th. That all Members of the Bengal Widow's Fund, who have paid their donations and Subscriptions; be considered Members de jure; of the Bengal Military Fund in their respective ranks to which entitled; without paying any further donation; their future subscription to the new Fund according to their rank to be hereafter specified as agreed on.

8th. That all Members of the Widow's Fund, declining to become Subscribers to the New Fund; may be allowed to be Members (in a separate

class,) of the Bengal Military Fund on the same Regulations and Conditions on which they were previously Members of the Widow's Fund: the new Fund stipulating to secure to such dissentients all the benefits they could have derived from the Widow's Fund, on condition, that they continue the Payment of their former Subscription, and forfeit all other benefits of the proposed Military Fund.

9th. That it appearing to be the wish of the Honorable the Court of Directors that no Officer should subscribe to a higher rank than that which he actually holds, and this also being in consonance with the regulations both of the Madras and Bombay Funds: no Member of the Bengal Military Fund can subscribe to a higher rank, (that of Army, or Regimental, being left to the option of the Party;) than he possesses.

10th. That as several Members of the Bengal Widow's Fund have subscribed to a higher rank than, by the preceding resolution, they are entitled to: such Members must enter the new Fund according to their Army or Regimental Rank, receiving back however, (agreeably to the Honorable Court's suggestions;) such portion of their donations, (and Subscriptions if desired;) as may have been paid in excess to the actual rank under which they thus enter.

11th. That those Subscribers (not Members;) of the Widow's Fund who have subscribed for 5 years shall be considered as unmarried Members of the Military Fund, without payment of donation (if desired;). And that all subscribers under the period of 5 years have the sum of their subscriptions calculated in part payment of the donation, or that it be returned to them.

12th. That after deducting the above payments, the balance of the Bengal Military Widow's Fund, be transferred to the Bengal Military Fund.

13th. That the above resolutions be printed, and copies sent to all the different Stations and Corps of the Army; and that a Prospectus of the new Bengal Military Fund be forwarded at the same time to Commanding Officers of Stations and Corps, with a request, that they will draw the attention of the Officers, under their respective commands to the Proposed Regulations.

14th. That a Committee be immediately appointed for the better furtherance of the views of the present Meeting, and for the purpose of obtaining the necessary documents to be forwarded for the information of the Government and the Army, and that the undermentioned Officers be requested to form the same, viz.

Major TAYLOR, President.

Captain J. JACKSON Member.

Captain G. YOUNG, Member.

Lieutenant H. B. HENDERSON, Member.

15th. That a General Meeting of the Officers, Chaplains and Surgeons of the Bengal Army in the service of the Honorable Company be held on a day hereafter to be notified, to take the above Regulations into consideration, and to adopt early measures for finally modelling the new Bengal Military Fund, to commence on the 1st January, 1824, or as soon after as may be practicable.

16th. That a communication of the foregoing proceedings be immediately transmitted for the information and approval of Government.

REGULATIONS

(TO HAVE EFFECT ON OR FROM THE 1st Nov. 1824.)

OF THE

Bengal Military Fund.

SECTION 1.

Admission of Subscribers.

ART. 1. The following description of persons, and they alone, are eligible to be Subscribers to the Bengal Military Fund:

1st. Officers or Cadets in the Military Service of the Honorable Company under the Presidency of Fort William.

2d. Chaplains of the Bengal Establishment.

3d. Officers of the Bengal Medical Establishment.

4th. Officers of the Bengal Establishment on the Retired List.

ART. 2. Cadets or Officers, Chaplains, and Medical Officers, shall be admitted as Members, without being obliged to furnish Certificates of Health, provided they signify their wish of becoming Members within six months after the date of the General Order admitting them to the Establishment, no paying the Donation and Subscription with arrears calculated from the 1st of the Month succeeding their arrival in India. Cadets or Ensigns however, (if unmarried) will, on their arrival, be called upon for Subscription only;—but will be required to pay the full Donation of Lieutenant on attaining that Rank.

ART. 3. All applicants, as above, who may be married, shall be required also to pay the Donation and Subscription of their married Rank, with arrears also, calculated as in the preceding Article.

ART. 4. Individuals of the descriptions enumerated in the 1st Article, who may not have signified their wish of becoming Subscribers within six months of their admission on the Establishment, shall only be admissible on obtaining the sanction of a majority of the Subscribers, and on the following Conditions:

1st. That the application for admission be accompanied by the Certificate of two Surgeons, that the person desiring to subscribe is then, to the best of their knowledge, in good health. This Certificate being confirmed by the declaration to the same effect, from the person so applying to be admitted. Applications from married Officers being also accompanied by a Certificate of their marriage.

2d. That Donation and Arrears of Subscription, according to the Rank at the time of admission, be paid with compound Interest on those sums accumulated half yearly, at the rate of Eight per cent. per annum. The Arrears to commence from the date of the institution of the Fund, or from the entrance of the person into the Service, if subsequent to the institution of the same.

ART. 5. A Subscriber withdrawing from the Fund, forfeits, in so far as all claims to its benefits, as also the amount of his Donation and Subscription, and all other sums which he may have paid up to the period of his secession. Should he afterwards be desirous of again becoming a Subscriber, he will be admissible on the same terms as a new Subscriber, as described in the 4th Article.

ART. 6. Subscribers who may retire from the Service on the prescribed Pension of their Ranks, or who may return permanently to Europe,

shall not forfeit their Title as Subscribers to the eventual benefits of the Fund, provided they continue the regular payments of monthly Subscription of the Rank they had attained at the period of retiring, agreeably to the rates laid down for each Rank in Table No. 2.

SECTION II.

Donations and Subscriptions to be paid to the Bengal Military Fund.

ART. 7. All Subscribers to pay a Donation or Premium on entering the Fund, agreeably to the rates specified in the accompanying Table No. 1. and shall also allot for the support of the Fund, as long as they shall continue Subscribers, the monthly sums specified in Table No. II. agreeably to their Rank, whether in India or Europe. The Subscription of Cadets to be calculated at the Rank of Ensign.

TABLE I.

Amount of the Premium, or Donation payable by the different Ranks.

	IF IN INDIA.						IF IN EUROPE.					
	Unmarried			Married			Unmarried			Married		
	Rs.	A	P	Rs.	A	P	£	S	D	£	S	D
Colonels.....	100	0	0	200	0	0	37	10	0	250	0	0
Lt. Cols. & Members Medical Board	560	0	0	1 20	0	0	30	0	0	140	0	0
Majors, Chaplains & Superg. Surgs.	420	0	0	840	0	0	22	10	0	10	0	0
Captains and Surgeons.....	300	0	0	630	0	0	15	0	0	75	0	0
Lieutenants and Assistant Surgeons	180	0	0	360	0	0	7	10	0	45	0	0
Cornets, 2d Lieutenants & Ensigns	120	0	0	240	0	0	5	12	6	30	0	0

N. B. Within six months of the return of an unmarried Subscriber to India, he is to pay up the difference between the Donation in Europe and India,

TABLE II.

Amount of Monthly Subscriptions of the different Ranks

	IF IN INDIA.						IF IN EUROPE.					
	Unmarried			Married			Unmarried			Married		
	Rs.	A	P	Rs.	A	P	£	S	D	£	S	D
Colonels.....	30	0	0	48	0	0	1	5	0	6	0	0
Lt. Cols. & Members Medical Board	18	0	0	27	0	0	1	0	0	3	7	6
Majs Chaplains & Superg. Surgs...	14	0	0	21	0	0	0	16	0	2	12	6
Captains and Surgeons.....	8	0	0	13	0	0	0	10	0	1	12	6
Lieuts. and Assistant Surgeons	5	0	0	8	0	0	0	5	0	1	0	0
Cornets, 2d Lieuts. and Ensigns.....	3	0	0	6	0	0	0	3	6	0	15	0

ART. 8. The Subscription of Officers on the Senior List to be the same as that of Colonels.

ART. 9. Subscribers on promotion shall be required to pay the difference of Donation between their former and increased Rank, as married or unmarried, agreeably to the rates specified in Table No. I. whether in India or Europe.

ART. 10. The Donation may be paid at once, or by monthly instalments not exceeding twelve, at the option of the Subscriber; in failure of which all claims shall be forfeited upon the Fund, either for himself or Widow, unless the amount be paid with Interest at 12 per cent. per annum from the day of admission.

ART. 11. Eligible Individuals who may have applied to the Secretary for permission to subscribe within six months after their admission on the Establishment, will be entitled at any time to the benefits of the Fund.

ART. 12. Monthly Subscriptions of Subscribers shall be paid within four months, after they become due, on pain of exclusion from the Society, or forfeiture of double the arrears of Subscription, except satisfactory reasons can be assigned for the delay of payment. Officers authorising their Paymasters to deduct their Subscriptions from their monthly Pay, shall not be subject to the above penalty; but shall nevertheless be responsible for the arrears, in case it shall appear, that the Paymaster has neglected to make the proper deductions; if payment be then refused, the name to be struck off. Arrears which may be due to the Fund by a Subscriber at the time of his death, will, if not discharged by the Paymaster of the Corps to which the deceased was attached, or by his Executors or Agents, be deducted from the Pension of his Widow.

ART. 13. All Subscribers marrying after their admission into the Fund, and who may be desirous that their Widow should possess claims to the eventual benefits of the Fund, are required to inform the Secretary of their Marriage, and unless this information be given, and payment of the additional Donation made, within six months after such Marriage, the Subscribers shall be required to pay double the amount, with Interest.

ART. 14. Subscribers who may have proceeded to Europe on Sick Certificate, or who may be in the receipt of any periodical aid from the Fund, shall during such period be exempted from the payment of monthly Subscription.

ART. 15. Subscribers who may be prevented from drawing Pay from a temporary cause, such as captivity, extended furlough, suspension from Pay, or the like, shall during such period, be exempted from the payment of monthly Subscription, without forfeiture of the rights of the Subscription, but on the removal of such incapacity, and upon the receipt of Pay, the Subscription is to be made good within six months.

SECTION III.

Benefits derivable from the Bengal Military Fund.

ART. 16. The Benefits derivable from the Military Fund are twofold:

- 1st. Such as are granted by the Regulations to Subscribers while living.
- 2^d. Such as are granted to Widows of deceased Subscribers.

ART. 17. The Benefit granted to Subscribers while alive, are considered personal, and subject to the decision of the Directors for the time being, who will be guided in their decision on each claim, by the Regulations of the Fund, except when they have reason to entertain doubts with respect to any such claim; it will in such cases be their duty to call for further information from the claimant; and if this information should not be satisfactory to the Directors, they are authorized to withhold the payment of the claim until the pleasure of the Army at large be known, to whom the case will be immediately referred.

ART. 18. A Subscriber of whatever rank, who may proceed to Europe on Sick Certificate, and who may not be allowed Passage Money from Government, shall be authorized to apply to the Military Fund for the Passage Money regulated for his rank, *provided his application shall be accompanied by a sincere and solemn declaration that he does not possess the sum of Rupees 10 000;—and also shall be entitled on his return to India to receive

* Colonels	Sicca Rupees	2400
Lt. Colonels	ditto	2400
Majors	ditto	1800
Captains	ditto	1512
Subalterns	ditto	1500

from the Agents in England, the sum regulated for the onward passage on the production of a similar declaration.

ART. 19. A Subscriber so proceeding to England on Sick Certificate, shall be authorized to apply for the further sum of Rupees Seven Hundred for his equipment, his application being accompanied by a solemn and sincere declaration of his not being possessed of the sum of Rupees 2000; but no allowance will in any case be made for equipment to a Subscriber returning to India.

ART. 20. Subaltern Officers proceeding to England on Sick Certificate, who shall make a solemn and sincere declaration that they do not possess property which will produce an income of £ 50 per annum, shall be allowed that sum annually, during the period of receiving English pay on Furlough.

ART. 21. It having however been deemed necessary to set limits to the claims for gratuitous Passage Money, Equipment allowance, and Income to Subscribers proceeding to England on Sick Certificate, no Subscriber shall consequently be entitled to this indulgence more than once in eight years; but in urgent cases of the certified sickness of a Subscriber, who may have already received the benefits of the Fund within that period, the application shall be submitted to the consideration of the Subscribers at large, who will decide, if any or what sum may be advanced as a loan to be repaid within 12 months after the return of such member to Bengal, provided he may then have attained the rank of Captain, otherwise within twelve months after he shall have attained that rank.

ART. 22. Subscribers proceeding to England from any place not under the Presidency of Bengal, shall be entitled to the personal benefits which have been above enumerated, provided they shall have complied with the local Regulations, and shall make immediate communication of the circumstances to the Directors of the Fund.

ART. 23. The second Class of Benefits, namely, those granted to Widows of deceased Subscribers, are absolute, not dependant on the decision of the Directors, but controlled solely by the Regulations of the Institution.

ART. 24. The Widows of deceased Subscribers shall be entitled to receive the Annuities specified in the annexed Table.

Table shewing the amount of Pension to Widows (during their Widowhood) of each Rank.

	In India per month Sicca Rupees		In England per Annum £	
Widow of a Col. or Lieut.-Col.-Commandant.....	2.8	2	0 34	3
— Lt.-Col. & Member Medical Board	1 1/2	8	0 27 3	15
— Maj. Chap. & Superintending Surg	1 3/4	14	0 20 6	6
— Captains and Surgeons.....	91	4	0 13 6	17
— Lieuts. and Assistant Surgeons....	62	8	0 9 5	15
— Ensigns, 2d Lieutenants & Cornets	50	0	0 7 5	0

Provided that nothing contained herein, or in any other part of these Rules of the Institution, shall be considered to entitle to the benefits of it, any Widow who may have been legally divorced or separated from her Husband, for adultery, or who, at the period of her Husband's demise, may have quitted his protection, and be living in a state of notorious adultery, though not divorced or separated from him by law.

ART. 25. If a Widow Pensioner on the Fund marries, her Pension is to cease during her coverture; but in the event of her again becoming a Widow, she shall be re-admitted to all the benefits she may have enjoyed from the Fund during her first Widowhood, in like manner as if she had not

r-married; but subject of course to all the limitations and conditions prescribed by the Regulations in the first instance. If the second Husband shall also have been a Subscriber to the Fund, the Widow will receive however only one Annuity, taking that which may be the greatest, that is to say, according to the Rank of the first or second husband, whichever may be the higher.

ART. 26. Every Widow benefitting by the Military Fund and not provided with a passage to Europe at the expense of Government, shall be entitled (for one passage only) to an allowance of Sixca Rupees 2000, unless the property left by her Husband shall exceed the amount which excludes a claimant from Lord Clive's Fund, in which case there shall be no claim on the Military Fund on the part of the Widow for her passage.

SECTION V.

Eventual Benefits on the Fund.

ART. 27. Independent of the Benefits which have been reckoned, the Bengal Military Fund is considered as holding out the prospect of Benefits, under the following circumstances:

1st. To Subscribers compelled by ill health to abandon the country after ten years service, and before they are entitled to retire on full pay, the regulated Passage Money of their rank, and an annuity which shall render their total income, from whatever source derived equal to the full pay of their rank.

2d. To Officers who may have served twenty-two years in India and may be obliged by ill health to retire from the service without having obtained the rank of Major, the regulated Passage Money of their rank, and such assistance from the Fund as will render their whole income, from whatever source, equal to the pay of Major.

3. It shall be competent for the Directors of the Military Fund at their discretion, to assist Officers retiring from the service on full pay in limited circumstances, with a sum equal to the regulated Passage Money of their Rank, provided always, that the Resignation of such Officer shall actually have been accepted previously to his embarkation.

ART. 28. Should the Fund however, at any period fall short of the demands upon it, so that the annual income will not defray the Amount of the Annuities and other claims, then it shall be in the power of the Directors, after submission to the Army, to make a proportionate deduction from the Annuity of each Annuitant, excepting always the present Annuitants of the Bengal Widow's Fund and from the Payments to other Claimants above the Rank of Subaltern, until the state of the Fund shall afford the means of complete Payment; when, if a surplus income exists, the Arrears shall be made good from the amount of surplus, but not otherwise.

SECTION VI.

Loans to be Advanced by the Fund in certain cases.

Member who have subscribed to the Fund for a period not less than 8 years, shall be entitled to Loans under the following circumstances:

ART. 29. A Subscriber proceeding to England on Sick Certificate, with his wife and children, shall be authorized to apply for the regulated Passage Money for such wife and children to be advanced by the Military Fund as a Loan; such Loan, however, can only be advanced upon the personal Bond of the Subscriber, including two Sureties to be approved by the Directors. The amount to be repaid with interest at half the rate of interest

received by the public Creditors, within two years after the Subscriber's return to India, provided he may have attained the rank of Captain, otherwise within two years after he shall have attained that rank, and the Sureties to be bound to make good any balance or deficiency in the event of the Subscriber's ceasing to be a Member of the Fund before the Bond is discharged.

ART. 30. In urgent cases of the certified sickness of a Subscriber who may have already received the Benefits of the Fund on sick certificate within the term of eight years, the application for assistance shall be submitted for the consideration of the Subscribers at large, who will decide if any, or what sum, may be advanced as a loan under the restrictions, recited in the preceding Article.

SECTION VII.

General Regulations.

ART. 31. The Bengal Military Fund is to be administered by a President and Twelve Directors, to be chosen annually, on or about the 15th of January, by a General Meeting of all Subscribers who may be present at the Presidency. Subscribers who may be absent from the Presidency may vote for Directors by Proxy, on addressing to the Secretary Letters containing the Names of the Persons for whom they wish to vote, or by transmitting such names under their Signature to the General Meeting by the hand of any other Subscriber. The Directors who shall be found duly elected shall then choose their President from amongst themselves.—The precise day and place of Meeting shall be notified by the President, in the Government Gazette, at least two calendar months before hand.

ART. 32. At the Annual Meetings the Accounts of the Fund, and Proceedings of the Directors for the past year, shall be laid before the Meeting, for inspection and approval by the Subscribers present, who were not of the Direction; after which the Meeting at large will proceed to choose Directors for the ensuing twelve months, and finally to dispose of any motions regarding the constitution of the Society, the improvement of Funds, or other topics beyond the province of the ordinary Direction.—The accounts to be published for general information.

ART. 33. The Directors of the past year are eligible to be re-elected.

ART. 34. All Subscribers, who may have contributed to the Fund by paying Donations and Subscriptions in their respective Ranks, during six continued months before any Meeting, are entitled to attend to examine the Accounts and Proceedings, and to vote for Directors.

ART. 35. In the event of a Vacancy in the Office of Director occurring, in the intermediate period between two Annual Meetings, the Directors may choose a Successor from amongst the Subscribers at the Presidency, who may be eligible to the Office.

ART. 36. On occasions of any particular and important business which may necessarily require the opinion of the Society at large, special Meetings will be called of the Subscribers at the Presidency (others voting by Proxy) as provided for in Article 31. Or if any alleged mis-management, or other emergent cause should occur to any twelve Subscribers to require the Notice of the Society at large, a Special Meeting shall be summoned by the President on the written requisition of such twelve Subscribers under the forms above prescribed.

ART. 37. The Directors shall have a Secretary chosen by themselves who also shall be an Accountant, with an Establishment upon such allowances as shall be deemed adequate to the respective duties.

ART. 38. The Secretary will be expected to have an Office at his own Residence for the accommodation of the Meetings of the Directors, for the preservation of the Records, and for the purpose of affording access to the Officers of the Army at large to the Books of the Institution.

ART. 39. The Directors of the Fund will hold regular monthly Meetings; but no Meeting of the Directors consisting of a smaller number than five, shall be competent to the transaction of business; and it will rest with any Director, or with the Secretary, to represent the occurrence of such necessity to the President, who will convene a Special Meeting within ten days from the date of his receiving the application; but no Special Meeting shall be called with the view of reconsidering Resolutions which may have been already adopted by a former Meeting of Directors, unless at the requisition of a number of Directors greater than that which attended such Meeting.

ART. 40. The Secretary will invariably lay before the Directors, either at the regular or Special Meetings, all letters that may have been received by him since the last Meeting. Minutes of the Proceedings of all Meetings will be recorded and authenticated by the Signatures of the Directors present. The Secretary will also submit to the Directors who attend, drafts of all the letters which in those Meetings he may have been desired to write. Letters demanding an immediate answer, when such may be of an ordinary nature, may be replied to by the Secretary, without waiting for a Meeting of the Directors; but every letter proposed to be despatched by the Secretary, must previously receive the special sanction of three Directors, signified by their initials to the drafts, which will be sent to them for consideration.

ART. 41. The Secretary will keep the set of Books in use in the Military Widows' Fund under instructions which he may receive from time to time from the Directors of the Fund.

ART. 42. The Books and Correspondence of the Fund shall be at all times open to the inspection of Subscribers.

ART. 43. When any new Regulation shall appear to the Directors to be advisable, such Regulation shall be circulated to Corps for consideration, and the affirmative or negative of the majority of individual votes shall decide its adoption or rejection.

ART. 44. If any Subscriber or Claimant on the Fund shall be desirous to appeal from the decision of the Directors to that of the Subscribers at large, upon any subject which may not be specifically defined by the Regulations, such appeal shall be referred by the Directors and decided upon in the manner prescribed in the preceding Article and the decision shall be final in all cases whatever; any further agitation of the question by a process of law or otherwise, being deemed in itself to be an absolute forfeiture of all claim on the Fund.

ART. 45. When a reference shall be made to the Subscribers at large respecting either a proposed Regulation, or an Appeal, the result of such reference shall be communicated to Corps for the information of Subscribers.

ART. 46. In order to prevent litigation respecting the disposition of the Institution, it shall be required that every application for admission shall be accompanied by an obligation of the party applying, to conform himself to the decision of the Directors, and of a majority of the Army, in cases which admit a reference to the general suffrage.

ART. 47. Generally all payments due from the Fund are to be made half yearly in England, and monthly in India, but in cases when Pensioners or Claimants on the Fund are about to embark for Europe all arrears are to be paid up to the latest date practicable.

ART. 48. Any arrear which may be due to the Fund, by a Subscriber or by an Annuitant who may have received an over payment, loan or ad-

vance, shall in all cases be deducted from the first payments to be made from the Fund to the person owing such arrears.

ART. 49. All income derived from the Bengal Military Fund is declared to be unalienable, and the fact of attempting the alienation of such income in any manner, or under any pretence, shall be deemed in itself a forfeiture of all future benefits from the Fund.

ART. 50. In the event of a Member of the Fund being dismissed the service, the Directors are authorized to afford the unfortunate individual such assistance, as they may deem advisable, limiting the extent of the sum advanced to the net amount contributed by such dismissed Officer during the period of his Subscription to the Institution, and deducting such sums as he may have borrowed from the Fund; but temporary suspension from Rank or Pay is not to be considered a forfeiture of such claims, provided the arrears be paid up within a period equal to that of the suspension and immediately succeeding it.

ART. 51. Any Subscriber who may be dismissed from the Service, by a Court Martial or otherwise, shall afterwards be restored to the Service, he shall be re-admissible to the Fund on payment of the arrears that may have accumulated, with compound interest thereon, in the same manner as if he had suffered only temporary suspension.

ART. 52. All Property belonging to the Military Fund at any period shall be invariable vested in the Honorable Company's Securities, with exception of a small Balance to meet current expenses, and Monthly Pensions.

ART. 53. When Interest may be chargeable according to these Regulations, on sums either receivable or payable by the Military Fund, in account with Subscribers to that Fund, or their Families or Representatives, (with exception to the case provided for in Article 29,) that Interest shall be always calculated according to the rate allowed by the Honorable Company on the Property of the Fund vested in the Public Treasury at this Presidency, at the time when such sums may be received or paid.

ART. 54. The existence of the Military Fund must be known to all persons entering the Service, and in the course of six months, they must necessarily have various opportunities of learning the tenor of the Regulations; it will nevertheless be the duty of the Secretary to communicate to each Cadet, Officer, Chaplain, or Assistant Surgeon, entering the Service, the advantage of a speedy declaration of his intention to subscribe, and the penalty of his delaying it for more than six months. This communication is to be made immediately on the promulgation of the order admitting to the Service any individual of the class above mentioned, and is to be repeated at the expiration of three months but the miscarriage or nonreceipt of such communication will not be admitted in bar of any existing Regulation.

ART. 55. The Business of the Fund in Europe shall be conducted thro' the Agency of SIR G. A. ROBERTSON, BART. LT. COL. J. SALMOND, & HENRY TRAIL, ESQ. who will from time to time receive the necessary instructions for their guidance, and to whom such Applications will be preferred as cannot with equal convenience be submitted to the Directors of the Fund in India.

APPENDIX

Form of Certificates of Health to accompany the Application of an Officer to become a Subscriber.

SECTION 1st ARTICLE. 4th.

No. 1.

We the undersigned Medical Officers of His Majesty's or the Hon'ble East India Company's service (as the case may be) do hereby solemnly and sincerely declare that we have carefully and personally examined into the

State of A. B's health, and that we pronounce him free from any bodily Complaint of a dangerous tendency, and believe him to be a good life.
(Station and Date)

C. D. } Rank, Corps
and
E. F. } Service.

I, A. B. do hereby solemnly and sincerely declare that the Contents of the above Certificate are in all respects true to the best of my knowledge and belief; that I have disclosed to Messrs. C. D. and E. F. every thing relating to my Health and Constitution, and that I do believe myself to be a perfectly good life.

Signed and declared in my presence this
at Station or Camp

A. B. (Rank, Corps and dates
day of 18

G. H. (Rank)
Commanding at Camp or Station.

Form of Declaration to accompany the Application of an Officer for Passage Money.

SECTION 3d, ARTICLE 18th.

No. 2.

I, J. K. Captain Regiment N. I. do hereby solemnly and sincerely declare that I do not possess the sum of Sicca Rupees 10,000 and being on Sick Certificate to Europe agreeably to my Furlough as published in G. O. of the that the sum of Rupees which I claim from the Military Fund under the Regulations of that Institution, is not more than sufficient in addition to my private means, to defray the expense of my Passage.
(Station and date) J. K. Captain
Regt. N. I.

Form of declaration to accompany an Application for Equipment Allowance.

SECTION 3d, ARTICLE 19th.

No. 3.

I, J. K. Captain Regt. N. I. do hereby solemnly and sincerely declare that I do not possess the sum of Sicca Rupees 2000, and being on Sick Certificate to Europe agreeably to my Furlough as published in G. O. of the that the sum of Sicca Rupees Seven Hundred (700.) which I claim from the Military Fund, under the Regulations of that Institution, is not more than sufficient, in addition to my private means to defray the Expense of my Outfit.

(Station and date)

I K. Captain
Regt N. I.

Form of Declaration to accompany the Application of an Officer for Income Allowance.

SECTION 3d, ARTICLE 20th.

No. 4.

I, J. K. Captain Regiment Native Infantry, do hereby solemnly and sincerely declare that I do not possess property which will produce an income of £ 50 per annum, and that I claim that sum yearly from the

* In cases where it is not practicable to obtain the Countersignature of a second Medical Officer within a reasonable distance, the same should be noticed at the bottom of the Certificate by the Medical Officer subscribing it.

Military Fund, under the Regulations of that Institution (Article 20th,) for my support being on Sick Certificate to Europe agreeably to my Furlough as published in G. O. of the
(Station and date)

J. K. Captain
Regt. N. I.

Form of an Obligation to accompany the Application of all persons applying for Admission to the Fund, as Subscribers.

SECTION 7th, ARTICLE 46th.

No. 5.

Whereas certain persons belonging to the Ecclesiastical, the Military, and the Medical establishments, under the Government of Bengal have with the sanction of the said Government, under the superior authority of the Hon'ble the Court of Directors, constituted a Fund for the purpose of granting assistance to subscribers, and of providing for the Families of deceased Subscribers, under certain circumstances, which are specified in the Regulations, established for the management of the said Fund, which is intitled the "BENGAL MILITARY FUND;" and the Founders of the said Fund being desirous to obviate the inconveniences that might arise from the public litigation of any question respecting claims on the Fund, which may hereafter be considered to admit of doubtful interpretation, have enacted (as one of the conditions admitted) that such applications shall be accompanied by a formal obligation on the part of the persons applying, his Heirs, Executors, Administrators and Assigns to conform and submit to the decision of the Directors for the time being of the said Fund, or of a majority of Subscribers, to whom alone an appeal can be made.

Now I, J. K. Captain, Regt. N. I. who wish to become a Subscriber to the Military Fund, do hereby promise and engage, for myself or Heirs, &c. that I will abide by and submit to the decision of the Directors for the time being of the Military Fund, or of the majority of the Subscribers, taken according to the rules of the Institution; which decision shall in all cases of claim on the Fund, be considered final: and I do further acknowledge for myself, Heirs, &c. that any agitation of such decision by process of law, or otherwise, shall be deemed in itself an absolute forfeiture of all claims on the Fund, and a virtual secession from the Fund, and all the privileges of it.

Given under my hand, at Bengal this _____ day of _____
Witnessed by } I. K. Captain
L M } Regt. N. I.
N. O. }

NOTE. These forms should invariably be written on a whole sheet of Foolscap Paper.

* * * The above forms may be obtained at the Hurkaru Library, No. 1, Hare Street, Tank Square, Calcutta.

Military Orphan Society.

His Excellency The Hon'ble the Commander in Chief Governor
GENERAL MANAGEMENT.

Lieut. Col. G. Swinney..... Deputy Governor

Lieut. Col. J. Bryant,	Lieut. Col. R. H. Cunliffe,
Major W. S. Beatson,	Captain H. B. Henderson,
Captain C. H. Campbell,	Captain W. Oliphant,
Venerable Arch Deacon Corrie,	Captain R. Armstrong,
Captain Gavin Young,	Major J. P. Bouleau,
Lieut. Col. H. Huthwaite,	J. Adam, M. D.

Rev'd. Walter Hovenden..... Secretary and Chaplain
H. Newmarch, Esq..... Surgeon
Capt. Thomas Blair, 39 Welbeck Street..... Agent in London

ASSISTANTS IN THE SCHOOLS.

UPPER SCHOOL.

Head Master, David Shearman
1st Assistant, J. R. Aitken
2d Ditto..... F. P. Neville
Head Mistress, Mrs. E. Peach
1st Assistant, .. Miss C. D. Walter
2d Ditto Miss Charlotte Gough

LOWER SCHOOL.

Head Master,.....
1st Assistant,..... H. Fowler
2d Ditto,..... C. Lancaster
Head Mistrees,..... Mary Byrn
1st Assistant,..... E. Baine
2d Ditto,..... M. A. Grimwood

Overseer of the Servants and Buildings, Lower School, Serjeant Graham.

FORM OF ADMISSION.

The following is the form of affidavit to be sworn to, in all cases of application or admission to the Upper Orphan School, and transmitted to the secretary, with copy of will and of accounts to shew fully the condition of the father's estate :

" A. B. maketh oath and saith, that he was well acquainted with C. D., late a major or captain, &c. in the military service of the United Company of Merchants of England, trading to the East Indies, deceased, father of

_____, born

_____, born

infant, orphan, or orphans, for whom application has been made for admission on the foundation of the Orphan Society, and with the circumstances and fortune of the said deceased ; and this deponent further saith, that to the best of his (this deponent's) knowledge, information, and belief, the said orphans are not by inheritance, bequest or heritable subscription, or otherwise, possessed of any sum or sums of money, or other property, to an amount exceeding the sum of 7,000 sicca rupees each, save and except what the said orphans may become entitled unto in consequence of their admission upon the said foundation.

" Sworn before me }
 this _____ day of _____
 18. "

(Signed)

" A. B. "

(Signed)

" H. F. "

Magistrate."

RATES OF CONTRIBUTION TO THE FUND.

Major.....	Monthly Sonant Rupees	9	0	0
Captain, Surgeon, commissary of ordnance, and chaplain.....		6	0	0
Subaltern, assistant, Surgeon, and deputy commissary of ordnance ..		3	0	0
Conductor of ordnance		1	8	0

N. B. General officers, colonels, and lieutenant-colonels do not pay any stated monthly subscription, it being left to their own discretionary voluntary contribution.

REGULATIONS.

For the admission of Orphans sanctioned by the Army, and ordered to have effect from the 1st February 1819 at a Meeting held the 24th December 1818.

I. That no child be admitted who shall be possessed by inheritance, bequest or otherwise, of the sum or more rupees 7,000 (seven thousand), or an annuity yielding sicca rupees 420 (four hundred and twenty).

II. That no child possessed of any property less than the above sum shall be admitted unless the amount shall be lodged for its use and benefit in the society's funds.

III. That no child of any subscribers, dying in estate, shall be admitted, if no inquiry there shall appear to have been (after payment of lawful debts, and adequate provision made for the others property remaining to the estate, equal to making a provision, for and which might have been bequeathed to such a child.

IV. In any case when an officer may die, leaving a natural born child or children, and possessed of property not sufficient to preclude the children from the benefits of the institution, and such officer shall not by will make such reasonable provision for these children as his circumstances may enable him, such children shall not be entitled to the benefits of the institution.

V. That when, in the will of any subscriber, part only of his children are provided for, and others either excluded by name or otherwise not noticed in its provision, such omission arising manifestly out of the intention of the testator, such exclusion or omission shall be considered to invalidate the claims of all the children on the institution.

VI. That all cases of capricious or unequal provision, which by favouring the mother preferably to the children, or one child in preference to another, shall appear calculated to throw all or any part of a subscriber's family unnecessarily on the fund, shall in like manner, as in the foregoing article, be considered to invalidate the claims of all.

VII. That any provision by will for the widow of a subscriber greater than 3-5ths (three-fifths) of the property to be devised when there shall be only one child; $\frac{2}{3}$ (one-half) where there shall be two, and 1-3d (one-third) where there shall be any greater number of children than two; the remainder being in all cases considered the property of the child, or (in equal portions) of the children, shall be considered unequal, agreeably to the two foregoing Articles, and invalidate the claims of the children accordingly. Provided always, that a provision for the widow to the amount of 12,000 sicca rupees (sicca rupees twelve thousand), shall not be held to invalidate the claims of the child or children, although such sum may be more than three-fifths, one-half, or one-third of the property devised.

VIII. That in all cases of children born not in wedlock, any provision for the mother exceeding sicca rupees 30 (sicca rupees thirty), if a native; if European, sicca rupees 50 (sicca rupees fifty) per month, the principal of such sum in all cases to be secured to the child or children, shall be considered in the same light as the above, and invalidate all claims upon the institution.

IX. That subscriptions for the families of deceased subscribers are in all cases to be regarded as available sources of relief to the funds of the society, and in that view are to be considered of, and judged by the foregoing rules, in the same manner as any other disposable property; with this only exception, that whereas such subscriptions are for a joint benefit, and lodged in the hands of trustees, it shall not be indispensable that the orphans' portions (estimated as above) be paid as capital sums into the society's funds; but it shall be sufficient that the interest upon them be from time to time duly paid by the said trustees into the society's treasury, so long as the orphans continue an expense to the institution, to be appropriated to their maintenance, whether in Europe or in India.

It was agreed to upon a reference of the question to the army at large that when the property of a widow by request or settlement of others than her Husband (as for instance by money inherited from her own father &c.) or from the subscription of her own or her Husband's friend, together with the sum left by her Husband (which by Rule VII. may amount to 12,000 Sa. Rs.) shall not in all exceed Twenty four Thousand Sa. Rs. (24,000) no deduction shall be made from the orphan allowance to her children; but that a proportionate deduction, for the relief of the Fund, shall be made on account of any sum that may come to her in excess to 24,000 Rs. on the principle laid down in Rules 182 and 183 of the orphan Regulation;—and that all excess to 12,000 Rs. which the widow may be thus allowed to possess shall, in all practicable cases, be set led after her death upon her Husband's children.

X. That should such children be allowed to remain with parent or friend, the interest on their said portions will be calculated in part payment of the regulated monthly allowance the society regularly paying or receiving the balance; but should they be placed at Kidderpore, or under the management in England, the amount of interest on their several shares (calculated as above) must be paid into the funds of the society, on failure of which payment during a period exceeding 12 months, the said orphans shall be liable to be struck off the books of the institution.

XI. That with a view to obtain the most correct information possible, as well on the foregoing as all other points affecting the interests of those children who may be offered to their guardianship, the general management will and do expect (by the customary affidavit) the fullest information from executors and others, and an unserved communication of testamentary and all other documents of which the nature of the specific cases may admit, and do reserve to themselves the entire right conveyed to them by their original constitution, of rejecting orphans tendered without such information and documents; or if, on reference to them there shall appear any evidence of design unnecessarily and intentionally to burthen the fund, by throwing on it those who might and ought to have been otherwise provided for.

XII. That the marriage portion to female orphans shall in no case exceed sicca rupees 2,000 and if the ward claiming her dowry has property to an amount exceeding sicca rupees 3,000, the Society will advance a sum that shall increase the amount to sicca rupees 5000.

Bengal Military Bank.

FORT WILLIAM, 23RD DECEMBER, 1820.

1. The Most Noble the Governor General in Council, having been pleased to approve of a plan recommended by His Excellency the Commander in Chief for the Establishment of a General Military Bank in Calcutta, for the purpose of furnishing the Officers of the Army, with a ready mode of remitting and accumulating portions of their monthly allowances; and to assist such Regimental Savings Banks, as have been established in Bengal; as well as to encourage the extension of similar Institutions throughout the several Regiments serving under this Presidency, by affording them a mode of easily investing their Funds with security; the following regulations are with the sanction of Government, promulgated for general information, to have effect from the 1st of January 1821, from which date the Bengal Military Bank will be open to receive Deposits.

2. After the 1st of January 1821 all European Commissioned or Non-Commissioned, Staff, or Warrant Officer, of every description, attached to the Military branch of the Service, wishing to remit any part of their Pay and allowances, shall be considered authorized to have any sum of Sicca Rupees, not less than ten, and without fractions, regularly deducted from their monthly allowances, by Pay masters, and remitted to the Military Bank in Calcutta, on making application to that effect by letter, or upon specifying in a note inserted on the back of their Pay Bills, the sum to be deducted, according to the following Form.

" Deduct from this Pay Bill and remit to the Military Bank as follows."

" For Captain A. B. One-hundred Sicca Rupees,.....Sicca Rupees 100

" Lieutenant, C. D. Thirty six Sicca Rupees,..... 36

" Sergeant E. F. Twelve Sicca Rupees,..... 12

" Total Sicca Rupees,..... 148

A. B. Captain.

Remittances on account of Staff Sergeants, will be made by Officers drawing their Pay

3. On the receipt of the Pay Bills and Abstracts of their respective Divisions of Payment, Pay masters will Monthly remit the aggregate Sums thus deducted to the Secretary of the Bank in Calcutta, by a Bill of Exchange on the Accountant General, drawn in favor of the Bengal Military Bank, transmitting at the same time a detailed Statement agreeably to the annexed Form, exhibiting the Amount remitted on account of each Individual.

" Memorandum of the Amount of Deductions from the Pay Abstracts of the —Battalion—Regiment, for the Month of—18, to be remitted to the Bengal Military Bank "

Rank and Names.	Companies.	Total of each.	
		Ss. Rs.	Ja. Rs.
Captain G. H.	1st Gr.	50	
" E. F.	2d Gr.	100	
Lieutenant P. R.	Ditto.	36	
Lieutenant J. R.	1st B. C.	22	
Lieutenant L. M.	4th "	30	
Lieutenant N. O.	7th "	10	
Lieutenant and Adjutant S. T.	Adj't's	40	
Serjeant Major C. D.	Estbt.	10	
Lieutenant and Quarter Master T. U.	Qr. Mr.'s	50	
Assistant Surgeon P. Y.	Estbt.	100	
Total Sicca Rupees Four Hundred and Forty Eight		448	
Sonat Rupees			

(Signed) A. B.

D. P. M.

4. These deductions will be regularly noticed in the Pay Office Statements, furnished to each Troop, Company, and separate Establishment, which are directed to be henceforth regularly copied into all Pay Abstract Books of Corps, Companies, and Departments;—the copy being authenticated by the signature of the Officer disbursing the Pay. A voucher of all Bank remittances made through the Pay Master, will thus be preserved with Corps respectively. It is however to be understood, that the Bank will receive any Sums Individuals may prefer remitting, or paying in, direct.

5. In European Regiments or Detached Portions of European Corps, and in all situations where independent Saving Banks may be established, aggregate remittances will be made of any Cash, delivered direct on such account to Pay Masters, or of any Sums which Officers may intermediately authorize the Pay Master to deduct from their Abstracts on account of such Banks, in like manner, as in the case of Individuals, a separate account being opened by the General Bank with those Institutions; the interior details of which will be conducted under the direction of the Officer Commanding by a Committee or other Regimental management, to whom their annual account with the General Bank in Calcutta, will be rendered.

6. The accounts of the General Military Bank are to be closed on the 31st December of each year, that of each Individual or Regimental Bank, being transmitted to the party or parties concerned, as soon after as practicable, and the General Accounts of the Institution will annually be laid by the Directors, before a meeting of all Constituents at the Presidency to be held in the month of January; due notice there of being previously given in the Government Gazette.

7. The money received monthly in the Bank will at the discretion of the Directors, be lent out to the best advantage upon the pledge or deposit of Government Paper, Public Bank Shares, or other good Securities, so as to realize the highest rate of Interest, consistent with perfect safety.

8. The direction of the affairs of the Bank will be entrusted to 12 Directors, 8 of whom will be appointed by Government, and the remaining 4 elected by the Constituents of the Bank, at the General Annual meeting in January, in the manner hereafter prescribed, by the Rules of the Institution.

9. In order to afford every facility to the Directors in communicating with the Pay Department, and with the Commander in Chief, and to enable His Excellency and Government, at all times to ascertain, that the concerns of the Institution are conducted according to the Regulations, the Governor General in Council is pleased to appoint the following Officers, to be Directors Ex-Officio; viz. The Adjutant General of the Army; The Military Auditor General: The Accountant Military Department.

10. It is however to be clearly understood, that it is not the intention of Government, to interfere in the management, exercise any supervision of the Accounts, or to obtain any knowledge of the Payments made by Depositors.

11. At the recommendation of His Excellency the Commander in Chief, the Governor General in Council is farther pleased to appoint the following Officers and Gentlemen, who have accepted that Office, to be Directors, until the first Annual regular Election in January 1822, and they are authorized to choose a President from among their number, viz.

Lieutenant Colonel J. PATON, Quarter Master General of the Army.

Major L. WIGGINS, Assistant Military Auditor General.

Captain R. H. SNEYD, 1st Regiment of Cavalry.

Captain W. S. BEATSON, Assistant Adjutant General of the Army.

Captain W. CUNNINGHAM, 27th N. I.

Major GEORGE FELLORS, Asst. Adj. Gen. Artillery.

Dr. I. ADAM.

F. T. HALL, Esq.

Captain, G. YOUNG.

12. Government is likewise pleased to accept the gratuitous services of Mr. Ballard, of the firm of Messrs Alexander and Co., as Secretary to the Bank, and to appoint that House Treasurers to the Institution.

13. The following Rules for the internal government of the Bank, having been sanctioned by the Governor General in Council, are published for the information of the Army.

REGULATIONS, FOR THE BANK OFFICE BUSINESS.

1. The Treasurers are to keep the Bank Accounts, in a distinct and separate set of Books, the whole of which are to be produced at the periodical Meetings of the Directors, or at any time if required, by a quorum of them. Individuals being allowed at all times to inspect their own accounts, and the Secretary will submit for the approval of the Directors, the description of Books and number of Writers required, with their Salaries, which being authorized, is not to be altered without due sanction.

2. The Secretary will circulate to the Directors, on the 5th of every Month, an Abstract Statement of the Receipts and Disbursements of the Month preceding and suggest the best apparent method of investing the floating balance: He will at the same time circulate the joint Stock Accounts, which are to be kept in a separate Ledger, expressly appropriated thereto, that the Abstract Statement may be compared with it.

3. All Bonds, Deeds, Mortgages, or other Papers and Documents having reference to pecuniary transactions, and being Bank Stock or Securities, are to be made out in the names of the Directors, but mere receipts may be signed by the Secretary, for the Treasurers.

4. The Accounts of the Institution are to be made up to the 31st of December, annually and the Accounts Current of Depositors forwarded with all practicable expedition, after that date.

5. There shall be quarterly Meetings of the Directors, for the inspection of accounts and such other business, as may be brought before them; special Meetings when required for any urgent business may be summoned by the President, or any three Directors.

6. The signatures of three Directors shall be considered adequate to sanction any measure and to authenticate an account.

7. The Office of President to be annual; and three Directors to go out annually, by rotation. The President will be elected by the Directors themselves, but the three seats in the Direction annually vacated, will be filled up by the votes of Depositors, in the manner prescribed in Rule 15.

FOR THE GUIDANCE OF DEPOSITORS.

8. Remittances in Calcutta Sica Rupees, may be made to the Bank for Deposit either through the pay Masters, as authorized by Government, or through any other channel; but no Remittance will be received under Ten Calcutta Sica Rupees; or, containing the fraction of a Rupee.

9. All sums received will be immediately carried to the Credit of the Depositor, and held so far at his disposal, as that Bills drawn, not being in excess to the actual Credit, balance of the Account, will be accepted at any time; but for the sake of preserving simplicity in the Accounts, and of allowing the aggregate Stock to be advantageously employed, such Bill will be payable only at two fixed periods, viz. 5th January and 15th July—Officers who obtain leave in General Orders to go to Sea on Sick Certificate, will however be allowed to draw any part of their Deposits by bills, at ten day's sight.

10. It has been determined by the Directors, that the aggregate amount of deposits shall be employed as a joint Stock, to be vested in Government Securities, or otherwise, as fast as it be accumulated in sufficient Sums. The profit arising from this employment of the Bank, after deducting the Office expenses, being divided among the share holders according to their respective proportions, and carried to the Credit of their Accounts.

11. The half yearly Drafts of any share holder, being under Sica Rupees One Thousand (1,000) will at the periodical payments, be discharged in Cash, but if their aggregate exceeds that amount, it will be optional with the Directors to make Cash payments, or to meet the demand by a portion transferable Stock; and in all such cases, as in closing Accounts exceeding the above Sum, they reserve to themselves the power of making that transfer either at the rate which the said Stock was purchased, or at the rate of the day, or at par, as may appear most equitable.

The Drafts of Individuals will be discounted by the Bank on its own account whenever the amount of capital in hand admits of such accommodation.

12. The foregoing Rules regarding the periods and modes of payment of Demands on the Bank, are not to be considered applicable to such as are granted by one Depositor, in favour of another, or when the payment constitutes the opening of a new account: such transaction being a mere transfer in account, will be negotiable, at any period.

13. An account Current will be furnished to each Depositor annually, and be open at all times for his inspection; but no person will be admitted to see another's account, without written authority to that effect. All Deposits being regularly entered in the Pay Office Statement, or acknowledged by the Secretary, every one will possess the means of always knowing the state of his own account. No letters which merely contain such enquiries, can therefore be attended to, but references on points requiring explanations, will be received and duly submitted to the Directors.

14. All Letters for the Bank are to be addressed to the Secretary in the prescribed form and Postage of all direct correspondence will be charged to the Individual.

15. It having been determined, that the Office of President shall be annual, and that three Directors, not being such Ex-Officio, shall go out annually; the Directors to fill vacancies being chosen by the depositors at large, a list of Gentlemen, willing to undertake the duty, will be published to the Army, 2 months before the Annual Meeting in January; after which the 3 new Directors will be chosen by a Majority of votes; absent from the Presidency, voting either by letter to the Secretary or by Proxy.

Lord Clive's Fund.

INSTITUTED 6TH APRIL, 1770.

Pensions are granted from this institution to commissioned and warrant officers and soldiers, superannuated or worn out, in the service of the Honorable Company.

The following commissioned and warrant officers are entitled to the half pay of their respective ranks, from the date of their debarkation in England, on their making affidavit, that they do not possess property to the amount opposite to their respective ranks:

Colonel.....	£ 4,000	Deputy commissary of Ordnance.....	1,000
Lieutenant-colonel.....	3,000	Assistant-surgeon.....	1,000
Major.....	2,500	Ens. gn.....	750
Captain.....	2,000	Assistant Commissary of Ordnance Deputy Ditto Conduc-	750
Commissary of Ordnance.....	2,000	tor and all other inferior war	
Surgeon.....	2,000	rant Office.....	
Lieutenant.....	1,000		

All commissioned staff, or warrant officers to have half the ordinary pay they enjoyed whilst in service, viz

	per annum	per day.
Colonel.....	£ 225 2 6	or 12s. 6d.
Lieutenant-colonel.....	182 10 0	10 0
Major.....	136 17 6	7 6
Captain, Surgeon and commissary.....	91 5 0	5 0
Lieutenant, assistant-surgeon and deputy commissary.....	45 12 6	2 6
Ensign.....	36 10 0	2 6
Conductor of ordnance.....	36 10 0	2 0

Their widows, one half the above, to continue during their widowhood.

Pensions to non-commissioned officers and privates, are paid from the day of their debarkation in England, as follows.

Sergeants of artillery, 9d. per day, 1s. to those who have lost a limb.

Privates of ditto, 6d. ditto and 9d. to ditto ditto

All other non-commissioned officers and privates receive 4 pence 3 farthings. The pensions to commissioned, warrant, and non-commissioned officers and soldiers, are payable half yearly at the India House, in London without deduction at Midsummer and Christmas; but if non-commissioned officers and soldiers receive their pensions in the country, which if they reside more than 20 miles from London they are permitted to do so by the special leave of the Court of Directors, who will appoint a proper person for paying them; a sailing will be charged on each payment, for the person who pays them.

The pensions of commissioned and warrant officers are payable as they fall due; non-commissioned officers and privates paid in advance on their landing for the broken period, to the end of the first half year and afterward is half yearly in advance.

PENSION TO WIDOWS.

The widows of commissioned and warrant officers, are entitled to a sum equal to one fourth of the pay of their husbands, upon providing satisfactory evidence that their husbands did not die possessed of property to the amount stated opposite to their respective rank, as follows:

MONTHLY STIPEND.		MONTHLY STIPEND.	
Colonel of cavalry .. St. Rs.	96 0 9	Ditto of infantry and engineers 20 0 0	
Colonel of artillery, infantry and engineers.....	75 0 0	and surgeon St. Rs.	27 6 0
Lieutenant-colonel of cavalry 69 9 0		Lieutenant of cavalry.....	
Ditto of artillery, infantry and engineers.....	60 0 0	Ditto of artillery, and deputy commissary of ordnance.....	17 8 0
Major of cavalry 53 3 4		Ditto of infantry and engineers, and assistant surgeon.....	15 0 0
Ditto of artillery, infantry and engineers.....	45 0 0	Cornet of cavalry.....	15 0 0
Captain of cavalry..... 41 13 7		2d Lieutenant of or artillery	15 0 0
Ditto of artillery, and commissary of ordnance.....	35 0 0	Ensign of infantry and engineers.....	12 13 0
		Conductor of ordnance and ridingmaster of cavalry.....	12 8 0

The pensions to widows are payable in London, under the same rules as are prescribed for those officers, and also in India, by the sanction, of the governor general.

All applications from widows are to be accompanied by attested copies of the certificates of their marriage in duplicate, and the affidavit in duplicate, stating that their respective husbands did not die possessed of property, to the amount prescribed by the deeds of agreement between the Honorable Company and Lord Clive, nor any person or persons in trust for them.

Widows of non-commissioned officers and privates, are entitled to the sum fixed for their husbands payable half yearly in England or monthly in India.

GENERAL ORDERS BY THE RIGHT HONORABLE THE GOVERNOR GENERAL IN COUNCIL.

FORT WILLIAM, 25TH MARCH, 1825.

The Honorable the Court of Directors, in their General Letter in the Military Department, under date the 15th September 1824, having enjoined correctness in the wording of affidavits furnished by Widows applying to be admitted to the benefits of Lord Clive's Fund, the Governor General in Council is pleased to publish the following Form, which is to be strictly adhered to, in all future cases of application of that nature.

FORM.

I Widow of late a in the
service of the Honorable Company do hereby make oath and declare, that my
husband did not die possessed of Property, either real or personal, to the amount
of £ 500. nor any person or persons in trust for him.

A. B.

Sworn before me, }
at this }
day of One }
Thousand Eight }
hundred and }

C. D. Magistrate.

The object of the institution of the **Laudable Society** is to provide a Fund for the Insurance of Lives, whereby Individuals may secure a Provision for their Families after their death, or Creditors may guard themselves against loss in the event of the decease of their debtors.

The **Laudable Society** differs from an Office for the Insurance of Lives, (as such Offices have been generally constituted in European Countries :) in that the whole Fund of the Society accumulate for the benefit of the Insured, and of them alone: that no Insurer reaps a profit from the Institution, and that even the charges of management are regulated on so economical a scale, as scarcely to form a sensible burthen on the Establishment.

It differs both from a Life Insurance Office and from most of those public associations into which certain orders of the community are frequently induced to enter for the purpose of providing a Fund for the maintenance of their Families after their death: in that it does not profess to insure any specific sum of Money or Annuity to the representatives of the deceased, but merely their proportion of such sum as its accumulated fund shall eventually yield. This uncertainty, however, is entirely in favor of the Insured; for on the one hand, by the ultimate division of the funds, he derives the utmost possible benefit which any Life Insurance could afford him without a positive loss to himself: while on the other hand, he is perfectly secured against that disappointment to which the contributors to public Charitable Funds are not unfrequently liable, from the total failure of a scheme founded on false or over-sanguine calculations. The Members of the **Laudable Society** have a certainty of benefiting to the utmost extent proportioned to their respective contributions, and neither more or less.

The Subscriptions to the **Laudable Society** are portioned into certain Shares, and though the rules of the Institution do not warrant the precise sum which each share is to yield in case of a lapse of Life subscribed on, an approximation to that sum may be obtained from the result of former Societies. In the Third **Laudable Society**, each Share on a lapsed life yielded about Sa. Rs. 10,161, exclusive of the regulated advance of 4,000. The present state of the Funds of the **Laudable Society** now about to close, justify the expectation that the holders of shares on lapsed lives will not receive less than Sa. Rs. 5,500 in addition to the prescribed advance already drawn. The difference in the productiveness of shares in the two Societies respectively may be chiefly ascribed to an unusual mortality amongst the Insured in the last two or three years. Notwithstanding the high premium which the Government Six per Cent. Loan Securities continue to bear, without any imputation a share in the Fifth **Laudable Society** may be taken as covering the risk of Sa. Rs. 9,000, and at the close of the Institution, the holder of a share on lapsed life may justly expect to receive an addition at least of Sa. Rs. 500 out of the profits accumulated on the Funds. The Fifth **Laudable Society** will commence on the 1st January, 1822 and its rules will be found to agree essentially with those of the Fourth, except in respect to the term of its duration. The period for this, in conformity to the general wishes of Subscribers, is fixed at Five Years.

REGULATIONS OF THE FIFTH CALCUTTA LAUDABLE SOCIETY.

Article I The object of this association is to provide a fund for the Insurance of Lives. This fund is to be portioned into Shares. And an individual may subscribe for a certain number of Shares, either on his or her own life, or on the life of any other individual. In the former case, the general estate of the deceased, or such person or persons as he or she may be will or assignment have appointed, shall benefit in the event of a lapse; in the latter, the person who may have subscribed on the life of the deceased, shall benefit to the extent of the shares subscribed for; unless, in either case, such shares be especially declared at the time of subscription, to be for the

benefit of any other person or persons, or be subsequently made over according to the form hereafter prescribed, for the benefit of any other person or persons, in which case such person or persons, shall be entitled to benefit in the event of a lapse, and no other.

2. In the case of a person subscribing on the life of another, the party subscribing, and not the party on whose life the subscription is made, shall be considered a Member of the Society, and have a voice in the management of its concerns. Co-partners or other bodies or individuals may hold one or more shares jointly on any given life, either for their own benefit or for that of others; but in such case, the parties uniting in the subscription, shall not be entitled each to a separate voice in the concerns of the Society, but must vote collectively, or by the deputation of one of their number, on all matters thereto relating.

3. The great principle of this Society is the equal division of its accumulated funds among the parties entitled to benefit by the lapse or lives subscribed on, according to the number of shares which those parties may respectively hold.

4. The Fifth Laudable Society shall commence on the 1st January, 1822, and shall close on the 31st December, 1826, at midnight.

5. Not more than ten shares can be subscribed for on any one life, whether those shares be held by one or more individuals.

6. Persons shall be at liberty to subscribe for Half or Quarter Shares, either on their own lives, or on the lives of others, and in case of lapse, the estate of the deceased, or the parties for whose advantages the subscription is declared to be, or who may become entitled to such advantages by Will or Assignment, shall benefit by the fund in a like fractional proportion.

7. The following are the rates of subscription to be paid half yearly on each share, half share and quarter share, according to the ages of the parties whose lives are subscribed on, at the time of the admission into the Society viz.

From the age of		For a Whole-Share		Half Share.		Quarter-Share.	
	Sa. Rs.		Sa. Rs.		Sa. Rs.		Sa. Rs.
3 to 25.....	100	.....	50	.....	25		
25 to 30.....	110	.....	55	.....	28		
30 to 35.....	120	.....	60	.....	30		
35 to 40.....	140	.....	70	.....	35		
40 to 45.....	160	.....	80	.....	40		
45 to 50.....	190	.....	95	.....	48		
50 to 55.....	225	.....	113	.....	57		
55 to 60.....	270	.....	135	.....	68		
60 to 65.....	350	.....	175	.....	88		
65 to 70.....	582	.....	291	.....	146		

8. All persons entering the Society, between the 1st January and the 30th of June, in the year 1822, shall pay on admission their full Subscription in advance for that year, or for the remaining part thereof, computing the same from the date of their becoming Members, until the 1st of January 1823, and paying for any number of days less than a month, one whole month's subscription. The subsequent half yearly subscription shall be payable on the 1st of January and 1st July in each year, commencing with the 1st January 1823.

9. All persons who may be admitted into the Society, subsequent to the 30th of June 1822, shall, in the first place, pay their proportion of the current half yearly Subscription, to be calculated agreeably to the above Rule, from the first day of the month of their admission, until the next following period of payment; and in the second place, shall pay a Premium of Admission, to be regulated agreeably to the following Scale, viz.

For admission during the second } A Premium equal to 25 per Cent.
half of the 1st Year of the Society, } on one half Year's Subscription.

During the 2d Year.... 50 per Cent. on do.
3d Year..... 72 per Cent. on do.
4th Year..... 84 per Cent. on do.
5th Year..... 80 per Cent. on do.

The following Table shows the actual rates of Premium for Whole Shares, according to the above Scale, which applicants for admission are required to pay, according to their respective Ages and the periods of their entrance in the Society, viz

Ages.	Premiums of Admission.				
	2d Half 1st Year.	2d Year.	3d Year.	4th Year.	5th Year.
From.					
3 to 25	Rs. 25 0	Rs. 50 0	Rs. 72 0	Rs. 84 0	Rs. 80 0
25 to 30	27 8	55 0	79 4	92 7	88 0
30 to 35	30 0	60 0	88 7	100 0	96 0
35 to 40	35 0	70 0	100 13	117 10	112 0
40 to 45	40 0	80 0	115 4	134 7	128 0
45 to 50	47 8	95 0	136 13	159 1	152 0
50 to 55	56 4	112 0	162 0	182 0	180 0
55 to 60	67 8	135 0	194 7	229 13	216 0
60 to 65	87 8	175 0	252 0	294 0	280 0
65 to 70	145 8	201 0	419 1	488 12	465 10

10. In pursuance of the terms of the 21st Article of the Regulations of the Fourth Laudable Society, persons having held Shares of the unexpired Lives in that Society shall be entitled, without any renewed warranty of health, to receive a Certificate of Admission for a like number of Shares in the Fifth Laudable Society, on payment of the full Subscription Money for twelve months, at the rates corresponding with their respective Ages at the period of transfer: For the accommodation of individuals it shall be in the discretion of the Directors, at time on or before the 1st of January 1-22, to receive in payment of such Subscription Money, the Promissory Notes of the Parties, payable on or before the 1st of February following, together with interest thereon from the first of January aforesaid at the rate of Eight per Cent. per Annum; but not unless the Subscription Money shall be paid in Cash, or Promissory Note for the same shall be granted, no new Certificate of Admission shall in any case be issued, nor shall the party be entitled to any benefit from the Funds of the Society, in case of the intermediate lapse of the Life intended to be insured. In the event, moreover, of the payment of the Subscription money being delayed beyond the term of one month from the commencement of the Society, or of any Promissory Note for such Subscription Money not being paid when due, the party subscribing shall be liable to pay to the Society a penalty of two per Cent. on the principal amount of his Subscription Money, and should he fail to make good such Subscription Money, together with the penalty aforesaid, within the second month from the commencement of the Society, he shall entirely forfeit all claims of Admission into the Society, or to benefit by its Funds, except on a new application to the Submitted to the Directors, accompanied by the prescribed testimonial of Health and Age. If any Promissory Note received in payment of Subscription Money, shall remain unpaid after the expiration of the second month, from the commencement of the Society, and the Subscription cancelled.

11. Five persons residing in Calcutta, shall be nominated Directors of the Fifth Laudable Society, whose business it shall be to superintend and controul the management of the Funds, to examine the Accounts, to decide on all applications for Admission, and generally to transact the current business of the Society. The concurrent opinion of three of the five Directors shall be decisive, on all matters relating to the concerns of the Society, not at variance with these fundamental Regulations, which can be altered only by the Majority of the Members residing in Bengal. No question, however, shall be proposed to the Members at large without the concurrence of the whole of the Directors. In case of the death or removal from Calcutta of any of the Directors, another or others shall be chosen by a Majority of the Members of the Society then residing in Calcutta, or by a Majority of such Members residing in Calcutta, as may attend at a General Meeting to be convened for that purpose.

12. A Meeting of the Directors of the Society shall be convened annually, between the 1st of January and 30th of April in each year, when a Statement of the Accounts of the Society, shall be laid before them by the Secretaries, and no account, which shall once have been submitted to, and passed by the Directors at such Meeting, shall afterwards be called in question, unless for some special and manifest error to the amount of Five Hundred Sicca Rupees or upwards.

13. In the election of Directors, as well as on all other questions relative to the concerns of the Society, which may be proposed for the decision of the Members at large, a Member holding ten shares on any one Life shall be entitled to three votes; one holding from five to nine Shares, to two votes; and one holding any number of Shares less than five, to one vote only. Members holding shares on different lives, shall be entitled to the number of votes proportioned to the number of Shares which they hold on each Life.

14. Messrs Alexander and Company shall officiate as Secretaries and Treasurers to the Society, with a fixed allowance of Sicca Rupees Two Hundred per month, and a Commission of one per Cent. on all Receipts of Subscriptions, to be paid out of the Funds of the Society, and they shall charge a fee of Sicca Rupee One on each Certificate of Admission, and One Rupee for the Registry on each assignment of Share, in lieu of all charges, — Advertisements, Printing and Law expences excepted.

15. The Secretaries and Treasurers shall act in all cases according to the orders of the Directors.

16. All applications for Admission into the Society, from persons residing at any of the King's or Company's Settlements, shall be made by letter to the Secretaries, and shall be accompanied by a Certificate of Health, signed by a Medical Gentleman in the King's or Company's Service (those from all other places to be certified by a Medical Gentleman to the satisfaction of the Directors, — and by an affidavit sworn to and signed by the individual on whose Life the Shares are applied for;) such Letter, Certificate and Affidavit to be according to the following Forms, printed copies of which may be had on application to the Secretaries, viz.

FORM OF LETTER FOR PERSONS SUBSCRIBING ON THEIR OWN LIVES.

TO MESSRS. ALEXANDER AND CO.

Secretaries to the

FIFTH LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold Share in the Fifth
 Laudable Society on my own Life, for the benefit of my Estate after my
 death, or of such person or persons as I may hereafter appoint by Will or

Assignment: for which purpose the prescribed Certificate and Affidavit of Health, are herewith transmitted.

I am, Gentlemen,
Your obedient Servant,

FORM OF LETTER FOR PERSONS SUBSCRIBING ON THE LIVES OF OTHERS.

[Place and Date.]

TO MESSRS. ALEXANDER AND CO.

Secretaries to the

FIFTH LAUDABLE SOCIETY.

GENTLEMEN,

request to be admitted to hold Share in the Fifth
Laudable Society on the life of for the benefit of
for which purpose the prescribed Certificate
and Affidavit of Health are herewith transmitted.

Gentlemen,

Your obedient Servant,

FORM OF CERTIFICATE OF HEALTH.

This is to Certify, that to the best of my knowledge and belief at this date free from any dangerous bodily Complaint, and that, from my acquaintance with his constitution and general state of Health, I consider him to a good Life.

Dated at
this day of 182 }

FORM OF AFFIDAVIT OF HEALTH.

Insert name, place of abode, and profession at full length I , do hereby make oath and declare to the best of my knowledge and belief, that the contents of the above Certificate, as they relate to my present state of Health, are true; that I have had the Small (or Cow) Pox; and that my Age at this time does not exceed years months.

Sworn before me at
this day of 182 }

The above Affidavit must be sworn to before a Magistrate, who shall attest the same by his counter-signature; or if the party be residing at a station where there is no Magistrate, it may then be attested by the Principal Civil or Military Officer of the station.—In case of an application for shares on the life of a Minor under fourteen years of age, an Affidavit to the same effect as above must be produced from the Parent, Guardian, or next of Kin of the party, or of the person under whose protection he or she may be residing.

17. All applications for Admission, accompanied by the above prescribed forms of Certificate and Affidavit, which may be transmitted to the Secretaries, shall be submitted by them to the Directors for their decision: And the Directors shall in all instances be at full liberty to reject any such Application, without assigning any reason to the Applicant for so doing.

18. In all cases it shall rest with the Committee to judge, whether with reference to the circumstances of situation and distance, the interval which may have elapsed between the date of any Certificate and Affidavit of Health, and the time of their presentment be reasonable or otherwise, and to admit or reject such Certificate and Affidavit accordingly. In no case however, is the party subscribing to have any claim on the funds of the Society, in the event of the life lapsing between the date of the Certificate, and the date on which the Applicant may be admitted a Member, unless where the Directors may at the instance of such Applicant, have originally

permitted the Subscription to take effect from the date of the Certificate and Affidavit of Health, which it shall not at all times be in the discretion to do, on the arrears of Subscription being paid up. In the event however of a person dying between the dates of his Certificate and Affidavit of Health and his Admission, and the Insurance on his Life was not effected from the date of the Certificate and Affidavit, the amount of Premium paid for such Insurance shall be refunded.

19. No Subscription on any Life shall be considered as entitling the party or parties concerned to benefit by the Society, until the Life subscribed on shall have been approved by the Directors, the amount of the first Subscription and premium of Admission paid, and a Certificate of Admission granted under the signature of the Directors, agreeable to the form annexed to these Regulations. And if any Applicant shall omit to pay the amount of such Subscription and premium of Admission within two months after the Life subscribed on shall have been approved by the Directors, such Applicant shall forfeit his claim to be admitted, except on a fresh application, accompanied by a new Certificate and Affidavit of Health.

20. All Subscriptions (except the first, which is to be paid on admission) shall be paid within one month of the time at which they become due. If not paid within that time, a penalty of two per cent. on the amount of the Instalment shall be added; and any Member who shall not have paid his Subscription, together with the said penalty, within two months of the day on which such Subscription shall have become due, shall be considered to have absolutely and entirely forfeited his Share or Share.

21. Any Member shall be at liberty at any time to pay up his Subscription for the whole unexpired period between the time of his payment and the close of the Society, or for a part thereof; and in the event of a lapse of the Life subscribed on, such Member or his Representatives shall be entitled to receive back any part of the Subscription Money paid up, which would not have been due at the time of the lapse taking place; forfeiting, however, to the Society the interest which may have intervenedly accrued thereon.

22. No subsequent Increase of Shares on any Life shall be allowed, except on a fresh application to be assented to by the Directors, and accompanied by a Certificate and Affidavit as above. The Subscription on the additional shares to be accordingly made by the party at the time of making the new application.

23. Any Member desiring to transfer his interest in any share or shares which he may hold in the Society, shall be at liberty to do so, by an Indorsement to be written on the original Certificate, which Indorsement however, shall not be valid, until the Certificate bearing the same shall have been produced to the Secretaries, and the Transferee duly registered by them in the general Book of Registry, to be kept in the office of the Society.

24. As often as a sum exceeding Sixty Rupees Five Thousand shall be collected, it shall be laid out in the purchase of Government Paper, Bank Shares, or in Loans secured by a Deposit of Government Paper, to be granted under the control and authority of the Directors; it being clearly understood, that in all cases of Loans, the saleable value of the Deposit shall be more than sufficient to cover the sum lent. All Public Securities purchased for the Society, shall be specially endorsed to three or more of the Directors, and the Interest only shall be made payable to the Secretaries and Treasurers.

25. The person or persons entitled to benefit by the lapse of a Life in this Society shall, on making application to the Secretaries in writing, accompanied by such proof of the Casualty as may be satisfactory to a Ma-

any of the Directors, immediately receive the sum of Four Thousand Six hundred Rupees on each Share; Two Thousand Rupees on each half share, or One Thousand Rupees on each Quarter Share, which he or they may have held or be entitled to go on the lapsed Life; provided that, in the opinion of the Directors, the state of the Funds of the Society will admit or so large a payment being made. Should the Directors think, however, that the Funds will not allow of an immediate payment of this amount, then such sum only shall be advanced as they may deem proper; and the balance of the prescribed advance shall be paid, as soon as the Directors shall be of opinion that the Funds will safely admit of it.

26. Arrears of subscription, or any other sums due to the Society by the holders of any share or shares on a lapsed Life, shall be deducted from the amount of the advance.

27. At the expiration of this Society on the 31st of December 1826, it is proposed, that a new Society, on a similar plan, but subject to such further alterations as experience may suggest, shall be immediately instituted; into which Society all Members then holding Shares on unexpired Lives in the Fifth Landable Society, shall be at liberty to transfer those Shares without any renewed Certificate of Health, in consideration of a sum of Money to be paid to such new Society out of the Funds of the Fifth Landable Society, and without taking into account any proportion of the Advances previously paid by the Society on account of Lapsed Lives. To entitle Members of the Fifth Landable Society to transfer the shares held by them into the ensuing or Sixth Landable Society, no regular form of application shall be necessary; by a Certificate of Admission into the New Society shall be immediately issued to them on the simple payment of the usual first year's Subscription in advance, subject however to the establishment of Two per Cent in the event of the payment being delayed beyond the term of one month, from the commencement of the new Society, and to the entire forfeiture of the privilege of Transfer, (excepting on a new application to the Directors, accompanied by the regular Certificate of Health, &c.) is not made good within the second month from that period. The rates of subscription, for Members transferring their shares from the Fifth to the Sixth Landable Society, shall be according to the respective Ages of the Parties, on whose Lives the shares are held, on 1st of January 1827.

28. It is proposed to render the Institution of the Landable Society permanent, by establishing a new Society in succession to each Society as it expires, and arranging the transfer of the shares agreeably to the above principle.

29. Upon the transfer to the Sixth Landable Society, of any share or shares in the Fifth Landable Society, which may stand assigned by endorsement, or otherwise, for the benefit of any other person or persons than the person or persons originally interested therein, or upon any subsequent transfer of any share or shares so assigned from the Sixth or any succeeding Society to the Society next ensuing, such share or shares shall continue in all respects subject to the Lien of the Assignee, and shall be declared to stand for the benefit of such Assignee in the Certificate of Admission to be issued from the new Society.

30. Within one month and fifteen days after the 31st December 1826 the account of the Fifth Landable Society shall be made up, and the balance of Funds actually on hand, after deducting the stipulated payments of 20 per Cent to the new Society, shall be divided by the number of shares held on Lives subscribed upon in this Society, which may have lapsed before its commencement and its close, as may be ascertained previous to the 15th day of February 1827, and the parties entitled to benefit by such

Lapses shall each receive his or their proportion of the said Funds, according to the number of shares respectively held by them on the several lapses. Lives,—the holders of Half or Quarter shares dividing according to those fractional proportions.

31. With respect to any lapses of Lives in this Society, which may not be ascertained on or prior to the 15th of February 1827, such lapses shall be at the risk of the next ensuing or Sixth Laudable Society, and the Advances or Dividends to which the parties claiming to benefit by such lapses may be entitled shall be paid out of the Funds, and agreeably to the Regulations of the said ensuing Society, on the said lapses being ascertained. But it is hereby expressly provided, with respect to any lapses which may have occurred at any place to the eastward of the Cape of Good Hope, that notice of such lapses, accompanied by satisfactory proof of the same, must be given to the Secretaries to the 6th Laudable Society within one year from the expiration of the Fifth Society on the 31st December 1826, or within two years if the lapses have occurred in Europe or elsewhere beyond the Cape of Good Hope; and that in the event of the party or parties interested neglecting to prefer his or their claim on account of any such lapse, within the period here prescribed, he or they shall entirely forfeit all right and title to any benefit whatever, by reason of such lapses, from the funds of the Sixth or any succeeding Society.

32. The following Gentlemen have this day been nominated Directors of the Fifth Laudable Society viz J. Cullen, W. Ainslie, J. C. C. Sutherland, G. J. Gordon, and H. W. Hobhouse.

Calcutta;

26th Nov. 1821. }

CERTIFICATE OF ADMISSION.

Insert name or names. We do hereby certify, that
places of abode and pro- has been duly admitted to hold Share in the
sessions, at full length. Fifth Laudable Society, on the Life of
for the benefit of

who shall be entitled, in the event of a lapse of the aforesaid Life, to receive such proportion of the Funds of the said Society, as by the established Regulations thereof, published in the Government Gazette of the 29th of November 1821, may become due to virtue of this subscription, and at such time or times as the said Regulations direct,—subject moreover, to all the several provisions and exceptions, by the said Regulations prescribed,

We do further acknowledge to have received from the aforesaid
the sum of Sixes Rupees being
the amount of Subscription in advance and premium of Admission, required by the Regulations of the said Society. In witness whereof, we have hereunto subscribed our names in Calcutta, this day of
in the year of Our Lord one Thousand Eight Hundred and

By Authority of the Directors:

Secretaries and Treasurers.

N. B. No payment can be made in the event of a lapse to the person entitled to benefit thereby under this Certificate, unless notice of such lapse be communicated to the Secretaries within one year after the close of the Society, which takes place on the 31st December 1826 in case of the lapse having occurred any where to the eastward of the Cape of Good Hope, or within two years, in case of the lapse having taken place any where beyond the Cape of Good Hope; in the latter event, the Representatives of the deceased, or the parties interested in the lapse, are recommended to transmit information of the same, together with such proofs thereof, as may be obtainable, to Messieurs Fletcher, Alexander and Co. of London, who will forward the communication to the Secretaries in Calcutta.

CALCUTTA SUPPLEMENTARY LAUDABLE SOCIETY.

The considerations which led to the establishment of a class of Supplementary Laudable Societies, were these: By the constitution of the original Laudable Societies, the major part of their funds, instead of being portioned out as the lapses occurred to the parties entitled to benefit thereby, were left to accumulate for a series of years at a low rate of interest in Government Securities. This arrangement was specially inconvenient to those who had recourse to those Societies for effecting Insurance on the lives of their debtors, as in most cases the debts which the Insurances were intended to cover, continued to increase at a rate of Interest greatly exceeding that at which the funds of the Society improved. Experience also proved, that notwithstanding the scale of the original Laudable Societies had been so far enlarged as to admit of the subscription for ten shares on a single life, the accumulation was not in all instances sufficient for the purposes of the public, nor commensurate with the general and daily increasing extension of Money transactions.

The leading principles of the Supplementary Laudable Societies may be thus briefly enumerated. The duration of each Supplementary Society is for one year only—at the expiration of this time, the funds of the Institution are divided among the holders of Shares on lapsed lives, with such reservation and according to such rules as may be in force for the time being: The holders of shares on surviving lives have the option of transferring the same to a new Society of similar duration, without renewed warranty of health.

As the Ninth Supplementary Laudable Society will expire on the 30th instant, it is intended to establish a Tenth, which will commence on the 1st proximo, and will be regulated by the following scheme of Rules, which correspond with the Regulations of the Society now existing.

In the early Supplementary Laudable Societies Sa. Rs. 10,000, was fixed on as the maximum to be received from the funds by the holders of a share on a lapsed life. The surplus funds were directed to be appropriated under certain provisions to the ensuing Society, and the holders of shares in preceding Societies whose dividends had not equalled the sum of Sa. Rs. 10,000. This sum in the Ninth Supplementary Laudable Society is still continued as the maximum of dividend receivable on a share held on a lapsed life; but the surplus funds are to be exclusively appropriated to the ensuing Society.

When the sum of Sa. Rs. 10,000 was fixed as the maximum of dividend to be received on one share, the interest of money was high. That sum was then proportionate to the scale of Premium and its selection justified by experience. In later years, owing to the depreciation of money, the funds of none of the Supplementary Societies have yielded so high a dividend as Sa. Rs. 10,000 on a share on a lapsed life. Judging from the results of late years, 18,000 may be assumed as the probable amount which, including the required advance, will be forthcoming to the holder of such share. These observations have been thought proper for the purpose of checking fallacious expectations which the Insured might be apt to entertain by observing the sum of Sa. Rs. 10,000 restricted as the maximum of dividend receivable by the holder of a share on a lapsed life.

REGULATIONS OF THE TENTH CALCUTTA SUPPLEMENTARY LAUDABLE SOCIETY.

Article 1. The object of this association is to provide a fund for the Insurance of lives. This fund is to be portioned into shares. And an individual may subscribe for a certain number of shares, either on his or her own life, or on the life of any other individual. In the former case, the

general estate of the deceased, or such person or persons as he or she may be will or assignment have appointed, shall benefit in the event of a lapse; in the latter, the person who may have subscribed on the life of the deceased, shall benefit to the extent of the shares subscribed for; unless the either case, such shares be specially declared at the time of subscription, to be for the benefit of any other person or persons, or be subsequently made over according to the form hereinafter prescribed, for the benefit of any other person or persons, in which cases such person or persons shall be entitled to benefit in the event of a lapse, and no others.

2. In the case of a person subscribing on the life of another, the party subscribing, and not the party on whose life the subscription is made, shall be considered a Member of the Society, and have a voice in the management of its concerns. Co-partners or other bodies of individuals may hold one or more shares jointly on any given life, either for their own benefit or for that of others, but in such case, the parties uniting in the subscription, shall not be entitled each to a separate voice in the concerns of the Society, but must vote collectively, or by the deputation of one of their number on or matters thereto relating.

3. The Tenth Supplementary Laudable Society shall commence on the 1st of July 1825, and shall close on the 30th of June, 1826, at midnight.

4. Not more than ten shares can be subscribed for on any one life, whether those shares be held by one or more individuals. It is however specially provided that in the course of the year the Directors may pass an additional rule extending this number to one not exceeding fifteen, should this measure be deemed by them prudent and proper.

5. Persons shall be at liberty to subscribe for Half or Quarter shares, either on their own lives or on the lives of others, and in the case of lapses, the estate of the deceased, or the party for whose advantage the subscription is declared to be, or who may have become entitled to such advantage by will or assignment, shall benefit by the fund in a like fractional proportion.

6. The following are the rates of subscription to be paid on admission by persons becoming Members of this Society, within the first month from its commencement, on each Share, Half Share, and Quarter Share, according to the ages of the parties whose lives are subscribed on, at the time of their admission into the Society; viz.

On the Life of a Person

from the age of, For a Whole Share. Half Share. Quarter Share.

3 to 25	....	Sa. Rs 200	....	Sa Rs 100	....	Sa Rs 50
25 to 30	....	220	....	110	....	55
30 to 35	....	240	....	120	....	60
35 to 40	....	280	....	140	....	70
40 to 45	....	320	....	160	....	80
45 to 50	....	380	....	190	....	95
50 to 55	....	450	....	225	....	112
55 to 60	....	540	....	270	....	135
60 to 65	....	700	....	350	....	175
65 to 70	....	1164	....	582	....	291

7. All persons entering the Society after the expiration of the first month, and previous to the expiration of the first six months from its commencement, shall, in the first place, pay, on admission, a rateable subscription, to be computed agreeably to the above scale, from the date of their becoming Members until the expiration of the Society, and paying for any number of days less than a month one whole month's subscription; and secondly, shall contribute a premium equal to One per Cent. on the full rate corresponding with their respective ages in the table, for every month which

may have elapsed from the commencement of the Society up to the date from which their said subscription may be computed.—And all persons entering the Society after the expiration of the first six months from its commencement, shall, in addition to the rateable subscription, and premium of admission required by the foregoing clause of this Article, contribute a further rateable subscription, to be computed for a period of six months; in consideration of which additional payment, they shall be entitled to an abatement of the like amount, on renewing their subscriptions into the ensuing or Eleventh Supplementary Laudable Society, should they think fit so to do.

8. The Directors of the Fifth Laudable Society for the time being, shall also officiate as Directors of the Tenth Supplementary Laudable Society; and it shall be their business to superintend and controul the management of the funds, to examine the accounts, to decide on all applications for admission, and generally to transact the current business of the Society. The concurrent opinion of three of the five Directors shall be decisive on all matters relative to the concerns of the Society, not at variance with these fundamental Regulations, which can be altered only by a majority of the Members residing in Bengal. No question, however, shall be proposed to the Members at large, without the concurrence of the whole of the Directors.

9. No account, which shall once have been submitted to and passed by the Directors at any meeting summoned for that purpose, shall afterwards be called in question, unless for some special and manifest error, to the amount of Five Hundred Rupees or upwards.

10. On all questions relative to the concerns of the Society, which may be proposed for the decision of the Members at large, a Member holding seven shares on any one life, shall be entitled to three votes; one holding from three to six shares, to two votes; and one holding any number of shares less than three, to one vote only. Members holding shares on different lives, shall be entitled to the number of votes proportioned to the number of shares which they hold on each life.

11. Messrs. Alexander and Company, shall officiate as Secretaries and Treasurers to the Society; and as a compensation for their services, shall be permitted to draw a Commission of two and a half per Cent. on all receipts in account, and a fee of One Rupee on each Certificate of Admission, and on the Registry of each assignment of shares, in lieu of all other charges,—Advertisements, Printing and Law Expenses excepted.

12. The Secretaries and Treasurers shall act in all cases according to the orders of the Directors.

13. All applications for admission into the Society, from persons residing at any of the King's or Company's Settlements, shall be made by letter* to the Secretaries, and shall be accompanied by a Certificate of Health signed by a Medical Gentleman in the King's or Company's Service (those from all other places to be certified by a Medical Gentleman to the satisfaction of the Directors,) and by an Affidavit sworn to and signed by the individual on whose life the Shares are applied for. The said Certificate and Affidavit shall be according to form No. 1 subjoined hereto, and shall be sworn to before a Magistrate, who shall attest the same by his counter-signature: It is however provided, that should the party be residing at a station where there is no Magistrate, the Affidavit may be attested by the principal Civil or Military Officer of the station. In case of an application for shares on the life of a minor under fourteen years of age, an Affidavit according to the form prescribed, must be produced from the parent, guardian, or next of kin of the party, or of the person under whose protection such minor may be residing.

See Form No. 5, Application subjoined

14. All applications for admission, accompanied by the prescribed form of Certificate and Affidavit, which may be transmitted to the Secretaries, shall be submitted by them to the Directors for their decision. And the Directors shall in all instances be at full liberty to reject any such application, without assigning any reason to the applicant for so doing.

15. In all cases, to shall rest with the Committee to judge, whether with reference to the circumstances of situation and distance, the interval which may have elapsed between the date of any Certificate and Affidavit of Health and the time of their presentation, be reasonable or otherwise, and to admit or reject such Certificate and Affidavit accordingly. In no case, however, is either the subscriber or money to be returned, or the party subscribing to have any claim in the funds of the Society, in the event of the life lapsing between the date of the Certificate, and the date on which the applicant may be admitted a Member, unless where the Directors may, at the instance of such applicant, have originally permitted the subscription to take effect from the date of the Certificate and Affidavit of Health, which it shall at all times be in their discretion to do, on the arrears of subscription from such date being paid up. In the event, however, of a person dying between the dates of the Certificate and Affidavit of Health and his admission, and the Insurance on his Life not having been effected from the date of the Certificate and Affidavit, the amount of Premium paid for such Insurance shall be refunded.

16. No subscription on any life shall be considered as entitling the party or parties concerned, to benefit by the Society, until the life subscribed on shall have been approved of by the Directors, the amount of the subscription and premium of admission paid, and a Certificate of Admission granted under the signature of the Secretaries, agreeably to the form (No. 1) annexed to these Regulations. And if any applicant shall omit to pay the amount of such subscription and premium of admission within two months after the life subscribed on shall have been approved by the Directors, such applicant shall forfeit his claim to be admitted, except on a fresh application, accompanied by a new Certificate and Affidavit of Health.

17. In pursuance of the terms of the 17th Article of the Regulations of the Tenth Supplementary Laudable Society, persons having held Shares on unexpired Lives in that Society, shall be entitled, without any renewed warranty of health, to receive a Certificate of Admission for a like number of Shares in the Tenth Supplementary Laudable Society, on payment of the full subscription money for twelve months, at the rates corresponding with their respective ages at the period of transfer. For the accommodation of individuals, it shall be in the discretion of the Directors, at any time on or before the 1st of July, 1825 to receive in payment of such subscription-money the promissory notes of the parties, payable on or before the 1st of August following, together with interest thereon from the 1st of July aforesaid, at the rate of Eight per cent. per annum. But until either the subscription-money shall be paid in cash, or a promissory note for the same shall be granted, no new Certificate of Admission shall in any case be issued, nor shall the party be entitled to any benefit from the funds of the Society in case of the intermediate lapse of the life intended to be insured. In the event, moreover, of the payment of the subscription money being delayed beyond the term of one month from the commencement of the Society, or of any promissory note for such subscription-money not being paid when due, the party subscribing shall be liable to pay to the Society a penalty of Four per Cent. on the principal amount of his subscription-money; and should be tall to make good such subscription-money, together with the penalty aforesaid, within the second month from the commencement of the

Society, he shall entirely forfeit all claim of admission into the Society, or to benefit by its funds, except on a new application to be submitted to the Directors, accompanied by the prescribed testimonials of health and age.— If any promissory note received in payment of subscription-money, shall remain unpaid after the expiration of the second month from the commencement of the Society, the amount of such note shall be forfeited to the Society, and the Subscription cancelled.

18. In the event of any Member of the Fifth Laudable Society desiring to transfer the shares on unexpired lives which he holds in that Society, of any part thereof, to the Tenth Supplementary Laudable Society, it shall be in the discretion of the Directors of the latter Society, to allow or such transfer at any time before the 1st day of August, 1825, without requiring any renewed Certificate, and Affidavit of Health, on an application* in writing being made by the party, for that purpose. All Persons availing themselves of the aforesaid privilege of transfer, must pay to the Society on the several shares transferred, rates of subscription corresponding with the respective ages of the parties at the time of transfer.

19. No Subsequent increase of shares on any life shall be allowed, except on a fresh application, to be again approved of by the Directors, and accompanied by a Certificate and Affidavit as above. The subscription on the additional shares to be according to the age of the party at the time of making the new application.

20. Any member desiring to transfer his interests, or the interest of the person or whose benefit he may have subscribed in any share or shares which he may hold in the Society, shall be at liberty to do so, by an indorsement to be written on the original Certificate; but neither such indorsement nor any transfer by deed of assignment shall be valid, until the Certificate bearing the said indorsement or the said deed or instrument shall have been produced to the Secretaries, and the transfer duly registered by them in a general Book of Registry, to be kept in the office of the Society.

21. As often as a sum exceeding Sixty Rupees Five Thousand shall be collected, it shall be laid out in the purchase of Government paper, Bank shares, or in loans to be secured by a deposits of Government paper, or a mortgage of real Property to the Directors of the Society or their assigns; such loans, however, shall be only granted under the control and authority of the Directors; and it is specially directed, that in all cases of loan the saleable value of the deposit or mortgaged property shall be more than sufficient to cover the sum lent. All public securities purchased for the Society, shall be especially indorsed to three or more of the Directors, and the interest only shall be made payable to the Secretaries and Treasurers.

22.—The person or persons entitled to benefit by the lapse of a life in the Society, shall, on making application to the Secretaries in writing, accompanied by such proof of the casualty as may be satisfactory to a majority of the Directors, immediately receive the sum of Four Thousand Sixty Rupees on each share, Two Thousand Rupees on each Half-share, or One Thousand Rupees on each Quarter-share, which he or they may have held or be entitled to on the lapsed life; provided that, in the opinion of the Directors, the state of the funds of the Society will admit of so large a payment being made. Should the Directors think, however, that the funds will not allow of an immediate payment to this amount, then such sum only shall be advanced as they may deem proper; and the balance of the prescribed advance shall be paid so soon as the Directors shall be of opinion that the funds will admit of it.

* See Forms Nos. 2 and 3, for such Application annexed.

23.—Arrears of subscription or any other sums due to the Society by the holder of any share or shares on lapsed life, shall be deducted from the amount of the advance.

24.—It is proposed to render the institution of the Supplementary Laudable Society permanent, by establishing in succession to each Society as it expires, a new Society on a similar plan, but subject to such modifications and improvements as farther experience may suggest, and as the Directors of the Supplementary Laudable Society for the time being may approve and adopt.—At the expiration accordingly of this Society on the 30th of June, 1826, a new Society shall be instituted, into which all Members then holding shares on un-expired lives in the Tenth Supplementary Laudable Society, shall be at liberty to transfer those shares, without any renewed Certificate or Health, in consideration of certain surplus funds to be eventually paid and made over to such new Society, agreeably to the provisions contained in the 26th Article of these Regulations. To entitle Members of the Tenth Supplementary Laudable Society to transfer the shares held by them into the ensuing or Eleventh Supplementary Laudable Society, no special application shall be necessary; but a Certificate of Admission into the new Society of the same tenor with the Certificate which respectively they may hold from the Society preceding,—subject only to the modification expressed in the next following Article,—shall be immediately issued to them, on the payment of the usual subscription for twelve months; subject however to the several provisions, exceptions and forfeitures above set forth in Article 17th of these Regulations. The rates of subscription for Members transferring their shares from the Tenth to the Eleventh Supplementary Laudable Society, shall be according to the respective ages of the parties, on whose lives the shares are held, on the 1st of July, 1826. And further, the transfer of shares from the Eleventh and all succeeding Supplementary Laudable Societies, as they respectively expire, shall be regulated on the principles laid down in this Article.

25.—Upon the transfer to the Eleventh Supplementary Laudable Society of any share or shares in the Tenth Supplementary Laudable Society, which may stand assigned by endorsement, or otherwise, for the benefit of any other person or persons than the person or persons originally interested therein, or upon any subsequent transfer of any share or shares so assigned from the Eleventh or any succeeding Society to the Society next ensuing, such share or shares shall continue in all respects, subject to the lien of the assignee, and shall be declared to stand for the benefit of such assignee in the certificate of admission to be issued from the new Society.

26.—On the 15th August 1826, the Accounts of the Tenth Supplementary Laudable Society shall be closed, and the existing funds divided, in proportion to their several Interests, amongst the parties entitled to claim on Certificates held on lapsed Lives; provided however, that the dividend receivable by such parties shall not, when added to the advance already paid them, make a total exceeding the proportion of 10,000 Rupees for each whole share. After completing the full sum of Sicca Rupees 10,000 for each whole share, or, in cases where fractional parts of a share may be held on lapsed Lives a sum in the same ratio, any surplus which may exist shall be set apart, and made over to the ensuing or Eleventh Supplementary Laudable Society.

27.—With respect to any lapses of lives in this Society, which may not be ascertained on or prior to the 15th of August, 1826, such lapses shall be at the risk of the next ensuing, or eleventh Supplementary Laudable Society, and the advance or dividends to which the parties claiming to benefit thereon may be entitled, shall be paid out of the funds and agreeably to the Regulations of the said ensuing Society, on the said lapses.

being ascertained or if such lapses shall not be ascertained until after the expiration of the next ensuing Society, then the said lapses shall be at the risk, and the said advances and dividends shall be paid out of the funds, and agreeably to the Regulations of the Twelfth Supplementary Laudable Society. But it is hereby expressly provided, with respect to any lapses which may have occurred at any place to the eastward of the Cape of Good Hope, that notice of such lapses, accompanied by satisfactory proof of the same, must be given to the Secretaries to the Supplementary Laudable Society for the time being, within one year from the expiration of the said Society on the 30th of June, 1826; or within two years, if the lapses have occurred in Europe or elsewhere beyond the Cape of Good Hope; and that, in the event of the party or parties interested neglecting to prefer his or their claim, on account of any such lapse, within the period herein prescribed, he or they shall entirely forfeit all right and title to any benefit whatever, by reason of such lapse, from the funds of this or of any succeeding Society.

Calcutta; 21st June, 1826.

FORMS.

(Of which printed copies may be had at the office of the Secretaries.)

No. 1.

FORM OF CERTIFICATE AND AFFIDAVIT REFERRED TO IN ART. 13.

This is to certify, that, to the best of my knowledge and belief, is at
 this date free from any dangerous malady whatever, and that, from my acquaintance with his constitution and general state of health for and
 as the case may be. and also from the result of the enquiries which I have
 this day made of him in person, I consider him to be a good life.

Dated at }
 this day of 18 }

Insert name, place of abode, and profession at full length.

I do hereby make oath and declare to the best of my knowledge and belief, that the contents of the above certificate are true; that I have not wilfully concealed from the Certifier any circumstances relative to my health or constitution; that I have had the Small (or Cow) Pox; and that my age at this time does not exceed years and
months.

Sworn before me at }
 this day of 182 }

The Certificate is to be dated and granted by a Surgeon in the King's or Company's Service, and the Affidavit to be sworn to and signed before a Magistrate, or, in his absence, before the principal Civil or Military authority present. The dates of the Certificate and Affidavit to correspond if possible, and both documents to be on the same piece of paper.

Nos. 2 & 3.

FORMS OF APPLICATIONS.

(Referred to in Art. 13)

FOR PERSONS SUBSCRIBING ON THEIR OWN LIVES.

[Place and Date]

To MESSRS. ALEXANDER AND CO.

Secretaries to the

TENTH SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold _____ share in the Ninth Supplementary Laudable Society on my own life, for the benefit of my estate after my death, or of such person or persons as I may appoint by will or assignment, for which purpose, the prescribed Certificate and Affidavit of Health are herewith transmitted.

I am, Gentlemen,
Your obedient Servant

FOR PERSONS SUBSCRIBING ON THE LIVES OF OTHERS.

[Place and Date.]

To MESSRS. ALEXANDER AND CO.

Secretaries to the

TENTH SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

I request to be admitted to hold _____ share in the Tenth Supplementary Laudable Society, on the life of _____ for the benefit of _____ for which purpose the prescribed Certificate and Affidavit of Health are herewith transmitted.

Gentlemen,
Your obedient Servant,

No. 4

(Form referred to in Art. 16.)

FOR CERTIFICATE OF ADMISSION.

We do hereby certify, that _____ been duly admitted to hold _____ Share in the Tenth Calcutta Supplementary Laudable Society, on the life of _____ for the benefit of _____ who shall be entitled, in the event of a lapse of the aforesaid life, to receive such proportion of the funds of the said Society, as by the established Regulations thereof, published in the Government Gazette of the 23d June 1825, may become due to _____ by virtue of this subscription, and at such time or times as the said Regulations direct,—subject moreover to all the several provisions and exceptions by the said Regulations prescribed.

We do further acknowledge to have received from the aforesaid _____ the sum of *Sicca Rupees* _____ being the amount of Subscription and Premium of Admission required by the Regulations of the said Society. In witness whereof, we have hereunto subscribed our names in Calcutta, this _____ day of _____ in the year of our Lord One Thousand Eight Hundred and Twenty-five.

By Authority of the Directors :

Secretaries and Treasurers.

N. B.—No payment can be made in the event of lapse to the person entitled to benefit thereby under this certificate, unless notice of such lapse

be communicated to the Secretaries within one year after the close of the Society, which takes place on the 30th of June, 1826, in case of the lapse having occurred any where to the Eastward of the Cape of Good Hope; or within two years, in case of the lapse having taken place any where beyond the Cape of Good Hope. In the latter event, the representatives of the deceased or the parties interested in the lapse, are recommended to transmit information of the same, together with such proofs thereof as may be attainable, to Messrs. Fletcher, Alexander and Co. of London, who will forward the communications to the Secretaries in Calcutta.

No. 5.

(Form referred to in Art. 18.)

OF AN APPLICATION TO TRANSFER SHARES IN THE FIFTH
LAUDABLE SOCIETY TO THE TENTH SUPPLEMENTARY
SOCIETY.

[Place and Date]

To MESSRS. ALEXANDER AND CO.

Secretaries to the
TENTH SUPPLEMENTARY LAUDABLE SOCIETY.

GENTLEMEN,

Request to be permitted to transfer to the Tenth Supplementary Laudable Society the share (or shares) held by

in the Fifth Laudable Society, on the life (or lives), and by virtue of the Certificate (or Certificates) undermentioned; and I do hereby declare that according to my latest information and to the best of my knowledge and belief, the party (or parties) on whose life (or lives) the said share (or shares) is (or are), held by has (or have) not suffered any decline of health since admission into the Fifth Laudable Society, whereby the risk of casualty is in any way increased.

[Annex a memorandum, setting forth the Numbers of the Certificates, the number of shares desired to be transferred under each Certificate respectively, and the names of the parties on whose lives the said shares are held.]

Gentlemen,

Your obedient Servant.

MEMORANDUM.

J. Mellis, Esq. M. D. is the Medical Adviser of the Institution in Calcutta, and Messrs. Fletcher, Alexander and Co. of Devonshire-square, Bishopsgate street, its Agents in London.

In cases wherein it may be desired to insure on lives of persons resident in Europe, it is recommended generally that besides the prescribed Certificate and Affidavit, some documents as to the respectability of the Certifying Medical Gentleman be forwarded: for instance the written opinion of;—the attesting Magistrate,—some other official person,—or of Messrs. Fletcher, Alexander and Co. that the Certifier is a regular practitioner and in good repute.

TENTH CLASS BENGAL PROVIDENT SOCIETY:

Rules and Regulations of the Bengal Provident Society.

In pursuance of Public Notice given in the Journals of Calcutta, that a Meeting of the Subscribers (and others intending to subscribe) to the newly proposed Institution, to be styled the 'Bengal Provident Society,' would take place in the Town Hall of Calcutta, on this day, the 11th of September 1815, in order to take into consideration the several Propositions for Establishing, Regulating, and Managing the said Society, the said Meeting was convened accordingly, when,

Mr. Palmer being requested by the unanimous voice of the Meeting to take the chair the following Propositions were made, discussed, and finally agreed to.

Art. 1. That it is desirable for the Population of India, and particularly the rising Generation, that a Perpetual Society should be formed and established by an unlimited number of Subscribers, the chief object of which will be to secure to Children surviving a fixed period, a sum of money, according to their respective interests in the said Society.

Art. 2. That in order to effect so desirable a purpose, the Society shall be divided into periodical Classes, each to terminate fourteen years after its commencement, (except the First Class), that is to say, the First Class commence on the 1st of October 1815, and subscriptions will be received for that Class only, until the 31st of December 1816, when the Lives entered on the Books of the said First Class, who shall survive the 31st day of December 1829, at midnight (the meridian of Calcutta,) will be entitled to a Dividend of the Capital subscribed in the First Class, and the Interest accumulated thereon, as hereafter to be mentioned.

Art. 3. That the Second Class will commence on the 1st of January 1817, for which Subscriptions shall be received until the 31st of December of the same Year, when the Lives entered upon the Books of the said Class, who shall survive the 31st of December 1830 at midnight, as aforesaid, will be entitled to a Dividend on the Capital subscribed during the said Year of 1817, with the Interest accumulated thereon.

Art. 4. That the succeeding Classes shall commence on the 1st of January in every Year, and close on the 31st of the December following, when the Lives entered, and subscriptions received between those periods, will constitute a distinct Class, and distinct Capital, the Dividend on each to fall due 14 years after they have respectively commenced.

Art. 5. That the Capital of each Class shall be raised by Shares nominally valued at Sa. Rs. 200, an averaged addition being made, agreeable to the following rates, which are in exact proportion to the probabilities attending Life in every Age, viz

	Sa. Rs.
A Child from its Birth to 6 Months old,	200
6 months, and not exceeding 1 year	220
1 Year,	3 — 230
3	15 — 240
15	27 — 250
27	32 — 240
32	38 — 230
38	46 — 210
46 and upwards,	200

Art. 6. That Individuals may take Shares either on their own Lives, or the Lives of others, and in either case the Parties subscribing to be considered as Members of the Society, and have a voice in the management of its Concerns.

Art. 7. That, in order to be admitted on the Book of the Society, no attestation of the Parties subscribing is or shall be required, or any Certificate of Health from a Medical Gentleman.

Art. 8. That the Premiums for Shares, shall be made in one collection, and no Subscriptions shall be forfeited on any account, except, that of the Life being extinct, on which such shares have been taken, and for the convenience of Subscribers the Government Notes and Securities, will be taken in payment at the value of the day.

Art. 9. That the Funds shall be invested in the Notes of Government, or such other undeniable Securities, as the Directors (hereafter to be chosen) shall deem most eligible; the said Securities to be insured to three or more of the Directors on behalf of the Society.

Art. 10. That Entries for the First Class after the date of its commencement will be charged in each year at the rate of 12 per Cent. per Annum, on the amount of Premiums received, up to the day of entry.

Art. 11. That the persons residing in Calcutta shall be nominated Directors of the First Fourteen Classes, who shall continue until a Dividend is declared on the surviving Members of the First Class, after which period they will retire, and then be succeeded by an equal number chosen from among the Members of the Second Class, and on the same principle every succeeding years Direction shall be chosen.

Art. 12. That the business of the Directors shall be to superintend and controul the management of the Funds, to examine the Accounts from time to time, and attend to the general concerns of the Society; the opinion of a majority thereof shall be conclusive in all cases relating thereto, provided they do not interfere with these Regulations, but that no Director is to have a voice in any Proposition in which he may be individually interested.

Art. 13. That on all appointed Meetings, three of the Directors shall form of quorum, and in the event of death or removal of any Director or Directors, another or others shall be chosen by the resident Members of the Society.

Art. 14. That a Person shall be appointed Secretary to the Society, who shall undertake the active management of its Concerns, for which he shall be allowed a Commission of Two and a Half per Cent. on the amount of Premiums received, and one per Cent. on the amount, to be divided after the termination of each Class, but in the event of death or removal of the Secretary, the latter Commission of One per Cent. only, shall devolve to the Secretary, who may be officiating when such Dividends fall due, and are paid.

Art. 15. That the Firm of a respectable House of Agency shall be appointed to act as Treasurers, who will receive the Certificates from the Secretary properly filled up, and collect the sums mentioned upon each, for which the said Treasurers shall be allowed a Commission of One per Cent. on the amount so collected.

Art. 16. That a Meeting of the Directors shall take place, during the months of January and July in every year, in order to audit the Accounts of the Society, and pass them when approved; and should any extra Meeting be deemed necessary during the intervals of the said months of January and July, on the requisition of one or more of the Directors, the Secretary will give proper notice that the same may be convened, and that, on a convenient day in the month of January 1817, after the Directors have examined and finally passed the Accounts of the First Class, a General Meeting of the Subscribers shall take place, to which the Directors will make a report thereon, at the same time, any point connected with the interest of the Society, will be discussed if deemed to be requisite, and decided by the voice of the majority of the Members; further, that a General Meeting shall be called on a convenient day, in the month of January of every succeeding year for the same purposes.

Art. 17. That a Journal shall be kept by the Secretary, which is to contain the proceedings on every meeting.

Art. 18. That the Interest Account shall be balanced on every 30th day of June and 31st day of December, and the Account carried to the Credit of the existing Class or Classes in exact proportion to their respective Capitals.

Art. 19. That applications for Admission into the Society, are to state the Names of the Party to be entered, the Sex, Age, Native Country, and actual Place of Residence, which Application will be addressed to the Sec-

secretary, who will under the authority of the Directors, issue a Certificate on the Life of each Individual named, bearing date the day on which it is received.

Art. 20. That one year previous to a Dividend being made on the First Class, the Society shall commence to give public notice in the *India* and *London Gazettes*, for the surviving Members of that Class, to present themselves after the 31st day of December 1829 following, at the Office of the Society, (or to the Agents in distant parts been appointed,) producing at the same time the Certificate of the Office, and legal proofs of identity.

Art. 21. That in due time, previous to a Dividend falling payable on the First Class the Society shall appoint one Agent in each of the Presidencies of India, and one in London, who shall be furnished with Transcripts from the Office Entry Books of every Class as they become due, in order to enable them to question the parties presenting themselves, and they the said Agents shall be authorized to call for such further proofs of identity as they shall judge expedient.

Art. 22. That the Agent in London on being satisfied with the identity of the parties, shall cause two National Copies of the Office Certificate to be taken, one of which Copies shall remain with the Claimant, and the Original and Duplicate be transmitted by the most eligible opportunities to the Secretary to the Society, the charges of the said Agent to be borne by the respective Claimants.

Art. 23. That Members residing in England, or any parts to the Westward of the Cape of Good Hope, shall be allowed two years grace beyond the period of each Class falling due, in order to present their Claims; and such Members as may reside in any part to the Eastward of the Cape, will be allowed one year grace beyond the period of each Class falling due, for the same purpose.

Art. 24. That as soon after the 31st day of December 1829, as may be practicable, a Dividend of the Total Capital of the First Class shall be ascertained on the number of Shares then claimed by surviving Members, when a sum of 75 per Cent. will be paid upon each share reserving 25 per Cent. on Interest to answer such Claims as may be forthcoming during the following two Years.

Art. 25. That the Institution shall be distinguished by the name of the 'Bengal Provident Society.'

Art. 26. That in order to defray the expenses of Printing, Stationary, Office Hire, Assistants, and other contingencies, Law expenses excepted, the Secretary shall be allowed to charge a Fee of four Rupees on every certificate.

Art. 27. That on a final Dividend being made to each Class, the Parties receiving, on their agents duly authorized to receive the same, shall sign and give the Directors of the said Society, a full discharge, and general release, from any future Claims on account of the said Class then terminated.

Art. 28. That the following five Gentlemen, residents of Calcutta, be appointed Directors and serve agreeable to the tenor of the 11th Article of these Regulations, viz.

John Palmer, R. Robertson, David Clerk, and H. Matthew. Esqrs.

Art. 29. That Mr. J. B. Jones, shall be appointed Secretary to the Society, on the terms and conditions stipulated in the 14th Article of these Regulations.

Art. 30. That Messrs. Palmer and Co. shall be appointed Treasurers to the Society, on the terms and conditions stipulated in the 15th Article of these Regulations.

Art. 31. That the Regulations now adopted, shall continue immutable during the existence of this Society.

Art. 32- That these Regulations shall be published twice in the Government Gazette, and in other Weekly Papers, for general information.

Art. 33. That the following shall be the form of the Certificate.

BENGAL PROVIDENT SOCIETY.

No. —

ELEVENTH CLASS.

COMMENCING THE 1ST OF OCTOBER 1826,

ENDING... THE 31ST OF DECEMBER 1826.

DIVIDEND DUE THE 1ST OF JANUARY 1826.

*We hereby certify and acknowledge to have received from ————
the sum of Sixteen Rupees ———— being the Amount of ———— Subscription
for ———— Shares, taken in the First Class of this Society, by ————, on
the Life of ————*

—————, Treasurer,
—————,
—————, } Directors,
—————,

Registered No. ———,

Secretary

Resolved unanimously, that the thanks of this Meeting be given to John Palmer, Esq. for his able and impartial conduct in the Chair.

The Meeting was then adjourned *sine die*.

Calcutta, 11th September 1826.

CALCUTTA TONNES.

Rules and Regulations of the Bengal Equitable Tontin Society, instituted in Calcutta on the first day of July, 1820, and divided into five distinct Classes, for the benefit of the Survivors of each respective Class, at the different periods of Three, Six, Nine, Twelve and Fifteen Years.

ART. 1st.—That the five classes in the Society be thus distinguished, viz.

- First Class A. for Three years.
- Second Class B. for Six years.
- Third Class C. for Nine years.
- Fourth Class D. for Twelve years.
- Fifth Class E. for Fifteen years.

2.—That any Person or Persons may become Subscriber or Subscribers for any number of shares, half or quarter shares in any class in this Society, either on his or their own life or lives, or on the life or lives of any other Person or Persons of any age.

3.—That all applications for admission into this Society be made in writing to the Secretary, and that such applications do specify on whose life or lives the share or shares may be required, as aforesaid, in which class he or they are desirous of becoming a Subscriber or Subscribers.

4.—That the sum required to be paid for admission into this Society on or before the 1st day of July 1820, shall be, by one final payment of Sicca Rupees One Thousand for a whole share, Five Hundred Sicca Rupees for a half share, or Two Hundred and Fifty Sicca Rupees for a quarter share, and that all Subscribers admitted after that period to pay interest in addition, on each respective share at the rate of ten per cent, per annum, and also a proportionate additional premium in the event of any life or lives having previously lapsed in the class to which he or they may be desirous of subscribing.

5.—That any person or persons becoming a Subscriber or Subscribers in this Society on the life or lives of any Person or Persons resident in Europe, or elsewhere out of Calcutta, on furnishing satisfactory proof by affidavit or otherwise within twelve months from the period of his or their becoming such Subscriber or Subscribers, of the previous lapse or lapses of such Person or Persons on whose life or lives such share or shares may have been taken by him or them, shall be at liberty to subscribe for a similar number of shares on the life or lives of any other person or persons he or they may nominate, either in the same class, or in any of the other classes, according to the actual value of a share in such class at the period of subscribing.

6.—That so soon as may be practicable after the 30th day of June 1823, the accounts of Class A. shall be made up with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class who can furnish satisfactory proof, by affidavit or otherwise as may be required, of the existence on the 30th day of June 1823, at midnight, of the person or persons, on whose life or lives his or their share or shares may have been held, shall be entitled to receive his or their respective dividend or dividends forthwith, or be permitted to subscribe for any number of shares in any of the other classes, and on any life or lives at the value of a share in such class, at the period of his or their subscribing.

7. That as early as practicable after the 30th day of June 1826, the accounts of Class B shall be made up with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class, who can furnish satisfactory proof as aforesaid of the existence on the 30th day of June 1826, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled to receive his or their respective dividend or dividends, or be permitted to subscribe for any number of shares in either of the other classes and on any life or lives, at the value of a share in such class at the time of subscribing.

8. That in like manner the accounts of Class C shall be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class, who can furnish satisfactory proof as aforesaid, of the existence on the 30th day of June 1829, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled either to receive his or their respective dividend or dividends, or be permitted to subscribe for any number of shares in either of the other classes, and on any life or lives at the value of a share in such class at the period of subscribing.

9. That in like manner the accounts of Class D, shall be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class who can furnish satisfactory proof as aforesaid of the existence on the 30th day of June 1832, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled to receive his or their respective dividend or dividend, or be permitted to subscribe for any number of shares in the First class and on any life or lives, at the value of a share in that class at the time of subscribing.

10. That the accounts of Class E shall in like manner be made up, with all interest accrued due thereon, and the surviving Subscriber or Subscribers in that class in furnishing the requisite proof as aforesaid of the existence on the 30th day of June, 1835, at midnight, of the person or persons on whose life or lives he or they may have held his or their share or shares, shall also be entitled forthwith to receive his or their respective dividend or dividends.

11. That with the view of closing the final accounts of each respective class, all unclaimed dividends in the class A, shall on the first day of January 1825, be proportionately divided amongst those Subscribers who may have previously proved their claims to dividends in that class, and all unclaimed dividends in class B, shall on the first day of January 1828, be proportionately divided amongst the Subscribers who may have previously proved their claims to dividends in that class; and in like manner the unclaimed dividends in the Third, Fourth, and Fifth classes, shall be divided at the period of eighteen months from their becoming due, amongst the respective Subscribers who may have previously proved themselves entitled to their first dividends in their respective classes.

12. That any Subscriber or Subscribers shall be at liberty at any time to transfer his or their share or shares by assignment, or otherwise, on giving notice in writing to the Secretary of such transfer, that the same may be duly registered in the books of the Society; but such share or shares must continue to be held on the same life or lives on which it or they were originally taken.

13. That in the event of only one share being subscribed for in any particular class, previous to the 30th day of June 1823; or in case of the death of the person on whose life such share may have been taken occurring previous to that date, the Subscriber for such share shall (on application to the Secretary in writing and returning his original certificate of admission)

be permitted to subscribe for another share in any of the another classes at the value of a share in such class at the time of subscribing, and be furnished with a Certificate accordingly.

14. That so soon after the 30th day of June 1823. as the Members of any class are reduced to one, then the full amount of the principal Fund of that class with all interest due thereon, shall be forthwith paid to such surviving Member, or his Executors and Administrators.

15. That the committee of the Directors be composed of the following gentlemen; viz.

J. C. C. Sutherland, and Roderick Robertson, Esqrs.

who have undertaken to superintend the general management of the funds of the Society, and on any vacancy occurring in the Committee by death or otherwise the same shall be forthwith filled up agreeably to the decision of the majority of the Subscribers who may be resident in Calcutta at the time of such vacancy occurring.

16. That Mr. John Bethune Inglis shall act as Secretary and Treasurer to this Society under the control and direction of the Committee for the management, and that he be allowed to charge two and a half per Cent. on the annual receipts, and two and a half per Cent. on the distribution of the funds.

17. That the Secretary shall furnish a Quarterly statement of the Funds of each class in this society to the Committee for the management, that the amount may be then invested in such Public or Private securities as the Directors may consider most advantageous for the interest of the subscribers.

18. That a Certificate according to the following form, and signed by three of the Directors, shall be granted to each subscriber on his admission:

No. ——— class. ——— Certificate of Admission to the Bengal Equitable Tontine Society, instituted in Calcutta, on the First day of July 1820, for the Term of Fifteen Years, and divided into Five distinct Classes, for the benefit of the Survivors of each respective Class, at the different periods of Three, Six, Nine, Twelve, and Fifteen Years:

We, the undersigned, do hereby certify, that A. B. of ——— has this day been admitted to hold ——— share in the Bengal Equitable Tontine Society, in Class ——— for ——— years, on the life of C. D. of ———, and for the benefit of E. F. of ———, subject to the Rules and Regulations of the Society.

In witness whereof, we have hereunto subscribed our names, in Calcutta this ——— day of ———, 18—

SECRETARY.

DIRECTORS.

19. That with the view of procuring Subscribers and of extending the benefit of this Society over India, the Rules and Regulations shall be published in the respective Gazettes of Calcutta, Madras and Bombay, and that the following Houses of Agency be appointed to act as Agents for the Society at their respective places, viz.

Messrs. Arbuthnot, DeMonte and Co. at Madras,

Shotton, Malcolm and Co. at Bombay,

Brown and Co. at Penang,

Neish and Co. at Bencoolen,

who will issue the requisite Certificates of admission, and grant receipts for all Subscriptions received by them, at the exchange of the day.

20. That all Law Charges, Printing, Stationery and Postages shall be borne proportionately out of the funds of the respective Classes of Subscribers in this Society.

21. That all Subscribers to this Society do hereby bind themselves, their Executors and Administrators, to abide by the foregoing Rules & Regulations.

Calcutta, } JOHN BETHUNE INGLISH.
Jan. 1, 1820. } Secretary.

Crittenden, Mackillop and Co. are now Secretaries and Treasurers.

"TONTINE OF INDIA,"

FOR THE TERM OF SEVEN YEARS, COMMENCING 1st JANUARY, 1822.

Ending 31st December, 1828 ;

FOR THE BENEFIT OF SURVIVORS.

In consequence of the wish expressed by a great many of the Subscribers to the 1st and 2d Tontines, which terminate on the 30th June and 30th September next, respectively, it is proposed to establish a new one, to be designated the "Tontine of India."

In framing its Regulations, advantage has been taken of the experience derived from the management of the existing Tontines, and it is presumed the alterations in the new one will be satisfactory,—particularly to those already interested in the Tontines, by whom the improvements in the Regulations have been chiefly suggested.

The "Tontine of India" will commence under circumstances much more advantageous than either of the existing ones, as it is presumed that in the course of the ensuing year, a large portion of the Funds of the 1st and 2d Tontines, about Sa. Rs. 13,50,000, will be transferred to the Tontine of India.

The term of Seven years has been fixed on, instead of five, the latter not being deemed a period of sufficient length to give full operation to the principles of Tontines. Subscribers to the 1st and 2d Tontines, who may wish to re-invest their dividends on the termination of these Societies, but who may not be disposed to engage their property for so long a period as the Tontine of India, will have the opportunity of subscribing to the 3d Tontine expiring 30th June 1824, the Funds of which on the 30th June next, will amount to about Sa. Rs. 8,50,000.

In conformity to the Regulations of the First Tontine, the whole of the Funds of that Society are invested in Public Securities, which not yielding an interest equal to that derived on the Capital of the 2d and 3d Tontines, the magnitude of the dividend of the first mentioned Society, payable on the 30th June next, will not form a just criterion by which to estimate the result of the others.

The Funds of the 2d and 3d Tontines are chiefly loaned on mortgages of houses and landed property in Calcutta, and in secure loans to houses of business at a rate of interest greater than most individuals could obtain for their capital, and it is proposed to employ in a similar manner, the Funds of the Tontine of India, preferring on all occasions mortgages when obtainable. The Funds and all transactions connected with this Tontine are to be under the control and superintendence of Directors residing in Calcutta, as a Committee of Management, in which situation the following have accorded their assistance:—

David Clark, George Ballard, G J Gordon, and Wm Ainslie, and with whose concurrence the following Regulations are now published for general information.

Adverting to the probability of the Tontine in India, yielding a superior Interest on its Funds to what can be realized on Capital at either of the other Presidencies—to the extent of Subscriptions likely in consequence to be received from these Presidencies,—and to the circumstance of the accounts of the Society being kept in, as well as the final dividends made

in Bengal Sicca Rupees, it has been deemed equitable to the interests of all parties, to make provision in the Regulation for the rate of Subscription at Madras and Bombay, being governed by the rate of Exchange.

Subscriptions will now be received at the Office of

MEASRS. CRUTTENDEN, MACKILLOP & CO.

Regulations and Conditions of the Tontine of India, for the Benefit of Survivors, established at Calcutta the 1st January, 1822, and for the Term of Seven Years; ending 31st December, 1828.

1. That all applications to become Member of this Society shall be made by letter addressed to the Secretaries, according to the annexed form: That the number of Subscribers be unlimited; and that any number of Shares, Half, or Quarter Shares, may be Subscribed for on any life or lives at any period during the continuance of the Society.

2. That the amount of a Whole Share in this Society be fixed at Sacca Rupees Two Thousand and Eight Hundred, being 100 Rupees per Quarter, for Seven Years or 28 Quarters.

3. That all Subscribers on or before the 31st March next, shall pay for the First Quarterly Subscription, for every Whole Share, Sacca Rupees One Hundred; for every Half Share Sacca Rupees Fifty; and for every Quarter Share Sacca Rupees Twenty five; provided at the same rate of Subscription, to be continued on the first of every Quarter, during the continuance of the Society.

4. That all persons who may become Subscribers before the 1st of April and 30th June next, which will be the Second and Third Quarters, shall pay the Subscription for the First Quarter, and the Interest thereon, at 6 per cent, per annum, from the 1st January to the day of payment.

5. That all persons who may become Shareholders before the 1st July and 30th September next, being the Fourth and Fifth Quarters, shall pay the Subscriptions for the First and Second Quarters together, and the Interest at the rate of 7 per cent, per annum, calculated from the 1st January and 1st April, respectively, to the day of payment.

6. That all persons who may become Subscribers after the 1st of October next, shall pay to the Secretary of Subscription what will then be due, together with such Interest or Discount, as may be judged proper by the Directors of the Institution, according to the situation of the Society, statements of which to be made on the 1st of every quarter.

7. That Subscribers who may prefer to pay the whole or any number of Quarterly Subscriptions in advance, to the Secretary every quarter, shall be at liberty to do so, and be allowed a discount on such advanced Subscriptions, at the rate of 5 per cent, per annum, simple interest; and should the life or lives lapse on which such advanced Subscriptions have been received, a proportionate refund for so many Quarterly Subscriptions as may have been paid for quarters subsequent to such lapse or lapses taking place, shall be made to all such Subscribers, on satisfactory proof being furnished by affidavits or otherwise as to such lapses: With reference to the rate of discount here mentioned, power is reserved to the Committee of Directors, to increase or reduce that rate according to the current value of money, during the term of the Society.

8. That the Subscribers who may prefer paying the whole of the Quarterly Subscriptions in advance, reserving no claim on the Society in the event of the lapse or such life or lives as may have been subscribed on, shall be at liberty to do so and be allowed a discount of 7 per cent, per annum, simple interest; and no refund will in this case be made for such Quarterly Sub-

scriptions as may have been received for quarters subsequent to such lapse or lapses. Power is reserved to the Committee of Directors to reduce or increase the rate of discount under this article, should it seem to them proper so to do.

9. That all Subscribers absent from or about to leave Calcutta, shall in writing inform the Secretaries, by whom the amount of Quarterly Subscriptions to be paid during the absence of such subscriber.

10. That all Subscribers failing to pay their Quarterly Subscriptions within six months from the date on which they become due and payable, (being the first day of each quarter) together with such interest as may be due thereon, shall forfeit all sums which they may have paid, and have no further claim whatever on the Funds of the Society, nor shall they be longer considered Subscribers thereto.

11. That all Subscribers (excepting such Subscribers as shall have paid in advance according to the 8th Article of these Regulations) holding any Share or Shares in the Society on the life or lives of any person or persons, resident in Europe or any place out of Calcutta, on the 31st day satisfactory proof, by a huait or otherwise, within 12 months from the close of the Society on the 31st December, 1828, of the lapse of any such life or lives having taken place prior to the payment of any Quarterly Subscriptions, shall have the same extended to them without interest.

12. That the Committee or Directors be composed of the following Gentlemen, viz. Mr. John A. Clark, J. S. Browning, John Angus, B. Roberts and others who will superintend and control the general management of the said undertaking and business of the Society; and on any vacancy occurring in the said Committee by death, resignation &c., the same shall be filled up at the next ensuing Annual Meeting of the Society, or at any other viva voce or in

1. The Secretary of the Board shall act as Secretary of the Commission and shall be under the control and direction of the Commission in all matters relating to the Commission on their behalf. He shall be responsible for the management of the Commission on their behalf, distribution of the Funds, and the expenditure of the Funds. He shall be responsible for the management of the Commission on their behalf, distribution of the Funds, and the expenditure of the Funds.

Then, not more than Five per cent. of the sum of the said Public or Private securities, or of the interest of the same, shall be secured by mortgages of landed property, which shall be part of the Funds, and the Directors will consider them to be employed when such loans can be obtained.

15. That the Regulations of this society be published in the Newspapers of the other Presidencies, and that Agents be appointed to act at Madras and Bombay for the society, and who will respectively be authorised to admit subscribers and grant receipts for subscriptions paid to them. They will be furnished with regular Certificates of Admission, to be forwarded by the Secretaries on notification being received of the first subscription having being paid at Madras or Bombay.

16. That in order to place the Subscribers at the three Presidencies on an equal footing, the Agent at Madras and Bombay shall from time to time, according to the rate of exchange, so regulate the amount of their Receipts to Subscribers at these Presidencies, as will enable them to remit to the Treasurers in Calcutta, One Hundred Sicca Rupees for a Share; Fifty for Half a Share, and Twenty five for Quarters of a Share, as each Quarterly Subscription.

17. That the Secretaries and Treasurers of the Society shall as soon as possible after the first day of each quarter, make up the accounts of the Funds, with all interest accrued thereon, and submit the same for the inspection and approval of the Directors.

18. That a General Meeting of Subscribers to this Society shall be held annually at the house of the Secretaries on the 2d Monday of February, during the continuance of the term of the Society, for the purpose of examining the accounts and state of the Funds, and that an abstract statement of the Fund, as approved by the Meeting, be annually published for the information of absent Subscribers.

19. That so soon as may be practicable after the 31st day of December 1828, the final accounts of the Society shall be made up, and a dividend made to all such Subscribers or their Executors, Administrators, or Assigns, as may have paid up their full Subscriptions with all interests due on them, and can furnish satisfactory proof by affidavit or otherwise of the existence on 31st December, 1828, at midnight, of the person or persons on whose lives they may have Subscribed Shares.

20. That 18 months be allowed from the 31st December 1828, for such subscribers or their Executors, Administrators, or Assigns, as may have been unable to adduce sufficient proof at the time of payment of the first dividend, and in default they will forfeit all claim on the Funds of the society; as on the 30th June, 1830, a dividend will be made of all such unclaimed Shares, amongst such subscribers or their Executors, Administrators or Assigns, as shall have proved their claims to the satisfaction of the Directors.

21. That a Certificate of Admission, similar to the annexed form, shall be granted to each subscribers, signed by one of the Directors, and by the Treasurer.

22. That persons becoming subscribers to the society, bind themselves and their representatives to the several Articles contained in the foregoing Regulations

(FORM)

Messrs. CRUTTENDEN, MACKILLOP AND CO.

GENTLEMEN,

CALCUTTA,

I request to be permitted to hold — shares in the Tontine of India, established on the 1st of January 1822, on the Life of —, and for the benefit of myself, (for the benefit of Mr. A. B. of —), and the Quarterly Subscriptions will be paid as they become due by —.

I am, Gentlemen,

Date and Address.]

Your obedient Servant,

N. B. When the intending Subscriber means to pay the Subscriptions in advance, either under the 7th or 8th Articles of the Regulations, his application must convey a notification to that effect.

When a Subscriber takes Shares on the Life or Lives of other persons, his application must state, the Sex, Age, Native Country; and place of Residence of such person or persons: and when Shares are applied for on the Lives of Children or young persons, the name of the father must be set forth in the application.

Calcutta, 31st December, 1821

FINIS.

